S6930-1

ANNUAL FINANCIAL REPORT

OF THE

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

FOR THE

FISCAL YEAR ENDED JUNE 30, 1984

DEPARTMENT OF ADMINISTRATION

MICHAEL M. DOYLE, DIRECTOR

DIVISION OF ACCOUNTS AND CONTROL

EDWARD N. CASPER, STATE CONTROLLER

TABLE OF CONTENTS

INTRODUCTORY SECTION

		Page
Organization Chart for the Department of Administration		1
Letter of Transmittal - Director of Administration		2
Explanatory Comments - State Controller		3

FINANCIAL SECTION

	Exhibit/ Schedule	Page
Report of the State Auditor General		12
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Fund Types and Account Groups	I	16
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Trust Funds	II	18
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - University and Colleges - Governmental Fund Types	III	19
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	IV	20
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Public Authorities and Corporations	V	21
Combined Statement of Changes in Financial Position - All Proprietary Fund Types	VI	22
Combined Statement of Changes in Financial Position - Public Authorities and Corporations	VII	23
Statement of General Revenues, Expenditures, Budget and Actual - General Fund	VIII	24
Combined Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - University and Colleges - General Educational Funds	IX	25
Notes to Combined Financial Statements		26

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

GENERAL FUND:		
Balance Sheets	A-1	56
Statement of Revenues, Expenditures, and Changes in Available Fund Balance	A-2	57
Statement of Revenues - Estimated and Actual	A-3	58
Summary Statement of Available Appropriations, Expenditures, and Balances	A-4	61
Statement of Expenditures Compared with Appropriations	A-5	62
Statement of Receipts and Disbursements	A-6	88
Schedule of Appropriations	A-7	89
Analysis of Appropriation for Contingencies	A-8	90
Statement of Imprest Cash Funds	A-9	91
Comparative Statement of Taxes Receivable and Accounts Receivable	A-10	94
Statement of Expenditures by Source of Funds	A-11	95

TABLE OF CONTENTS

	Exhibit/ Schedule	Page
SPECIAL REVENUE FUNDS:		
Combining Balance Sheets - All Special Revenue Funds	B-1	99
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	B-2	100
Highway Fund		
Balance Sheets	B-3	105
Statement of Revenues, Expenditures, and Changes in Fund Balances	B-4	106
Capital Center Project Fund		
Balance Sheets	B-5	108
Statement of Revenues, Expenditures, and Changes in Fund Balances	B-6	109
Employment Insurance Funds		
Combining Balance Sheets	B-7	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	B-8	113
Other Special Revenue Funds		
Combining Balance Sheets	B-9	116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	B-10	117
UNIVERSITY AND COLLEGE FUNDS:		
Combining Balance Sheet - Governmental Fund Types	C-1	120
Combining Balance Sheet - Fiduciary Fund Types	C-2	121
Combining Balance Sheet - Account Group - General Long-Term Debt	C-3	122
Combined Balance Sheet - All Fund Types and Account Groups - University of Rhode Island	C-4	123
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - University of Rhode Island	C-5	124
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - University of Rhode Island	C-6	125
Combined Balance Sheet - All Fund Types and Account Groups - Rhode Island College	C-7	126
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - Rhode Island College	C-8	127
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Rhode Island College	C-9	128
Combined Balance Sheet - All Fund Types and Account Groups - Community College of Rhode Island	C-10	129
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - Community College of Rhode Island	C-11	130
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Community College of Rhode Island	C-12	131

TABLE OF CONTENTS

	Exhibit/ Schedule	Page
CAPITAL PROJECTS FUNDS:		
Bond Capital Fund		
Balance Sheets	D-1	135
Statement of Revenues, Expenditures, and Changes in Fund Balance	D-2	138
Statement of Changes in Financial Position	D-3	139
PROPRIETARY FUND TYPES:		
ENTERPRISE FUNDS:		
Combining Balance Sheets	E-1	142
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	E-2	143
Combining Statement of Changes in Financial Position	E-3	144
Blackstone Valley District Fund		
Balance Sheets	E-4	147
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-5	148
Statement of Changes in Financial Position	E-6	149
Industrial Building Mortgage Insurance Fund		
Balance Sheets	E-7	153
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-8	154
Statement of Changes in Financial Position	E-9	155
Recreational Building Mortgage Insurance Fund		
Balance Sheets	E-10	159
Statement of Revenues, Expenses, and Changes in Retained Earnings (Deficit)	E-11	160
Statement of Changes in Financial Position	E-12	161
Water Development Fund		
Balance Sheets	E-13	163
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-14	164
Statement of Changes in Financial Position	E-15	165
State Lottery Fund		
Balance Sheets	E-16	170
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-17	171
Statement of Changes in Financial Position	E-18	172

TABLE OF CONTENTS

	Exhibit/ Schedule	Page
PROPRIETARY FUND TYPES (cont'd):		
ENTERPRISE FUNDS (cont'd)		
R. I. Higher Education Assistance Authority Fund		
Balance Sheet	E-19	177
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-20	178
Statement of Changes in Financial Position	E-21	179
Narragansett Bay Water Quality Management District Commission Fund		
Balance Sheets	E-22	185
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-23	186
Statement of Changes in Financial Position	E-24	187
INTERNAL SERVICE FUNDS:		
Combining Balance Sheets	F-1	190
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings.	F-2	192
Combining Statement of Changes in Financial Position	F-3	194
TRUST AND AGENCY FUNDS:		
Combining Balance Sheets	G-1	198
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2	199
Retirement Funds		
Combining Balance Sheets	G-3	205
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	G-4	206
Trust and Agency Funds - Other		
Combining Balance Sheets	G-5	208
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.	G-6	209
Custodial Funds - State Institutions		
Balance Sheets	G-7	212
Statement of Revenues, Expenditures, and Changes in Fund Balance	G-8	213
Statement of Imprest Cash Funds	G-9	214
Payroll and Pension Clearing Fund		
Balance Sheets	G-10	216
Statement of Revenues, Expenditures, and Changes in Fund Balances	G-11	217

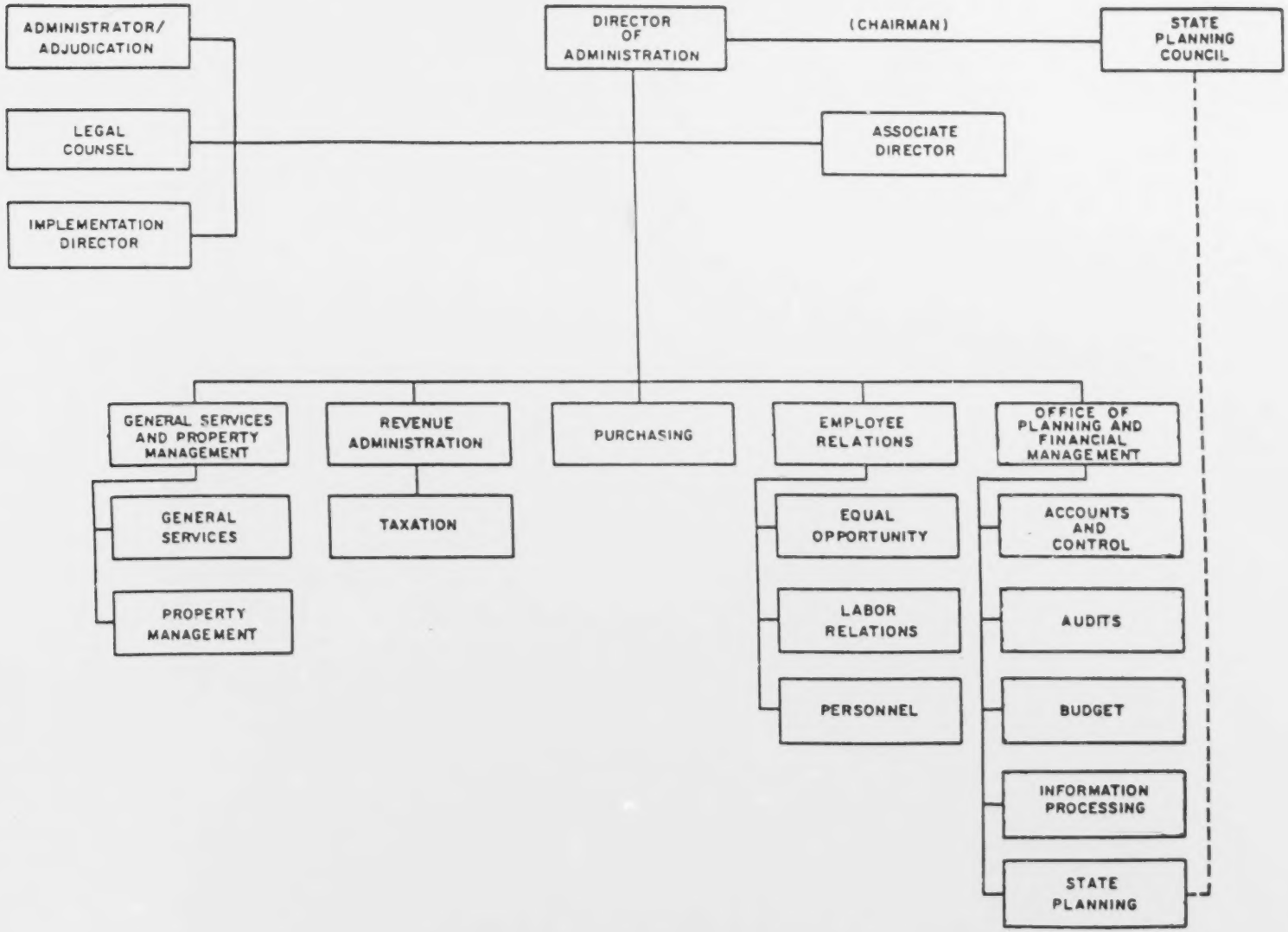
TABLE OF CONTENTS

	Exhibit/ Schedule	Page
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS:		
Statement of General Long-Term Debt	H-1	223
Statement of Changes in General Long-Term Debt	H-2	224
Combined Schedule of Bonds Payable	H-3	225
PUBLIC AUTHORITIES AND CORPORATIONS:		
Combining Balance Sheets	J-1	248
Combining Statement of Revenues, Expenses, and Changes in Fund Equity	J-2	249
Combining Statement of Changes in Financial Position	J-3	250
STATISTICAL SECTION		
GENERAL FUND:		
General Fund Revenues - Ten Years	S-1	254
Chart of Revenues - Ten Years	S-2	255
General Revenue by Source - Ten Years	S-3	256
Summary of Principal Sources of General Revenue - Ten Years	S-4	257
Expenditures - Ten Years	S-5	258
Chart of Expenditures - Ten Years	S-6	259
Expenditures by Function - Five Years	S-7	260
Expenditures by Budget Accounts - Five Years	S-8	261
Federal Grant Expenditures - Five Years	S-9	266
Chart of Unreserved Fund Balance - Ten Years	S-10	267
STATE ASSISTANCE CLASSIFIED BY CITIES AND TOWNS - (GENERAL FUND):		
Statement of Certain Expenditures for State Assistance to Cities and Towns	S-11	270
Statement of Expenditures for School Operations - Five Years	S-12	272
Statement of State Aid to Cities and Towns - Five Years	S-13	273
Statement of State Aid to Cities and Towns - Alcoholic Beverage Tax - Five Years	S-14	274
Statement of State Aid to Cities and Towns - Pari-Mutuel Betting - Five Years	S-15	275
Statement of Payments of Fines and Penalties to Cities and Towns - Five Years.	S-16	276
STATE BONDED INDEBTEDNESS:		
State Bonded Indebtedness and Net Bonded Debt Per Capita - Ten Years	S-17	278
General Bonded Debt Expenditures - Ten Years	S-18	279
Chart of Net General Obligation Bonded Debt and Bonds Unissued - Supported by Taxes - Ten Years	S-19	280
Debt Service Requirements to Maturity - General Obligation Bonds	S-20	281

TABLE OF CONTENTS

	Exhibit/ Schedule	Page
OTHER:		
Combined Costs of Employees' Benefit Programs - All Funds - Five Years.....	S-21	284
Chart of Major Construction Programs - All Funds - Ten Years.....	S-22	285
Chart of Federal Grants Received - All Funds - Ten Years.....	S-23	286
Investments Outstanding - All Funds - Five Years.....	S-24	287
Statement of Expenditures - General Fund and Special Revenue Funds.....	S-25	288
Summary of Expenditures by Budget Accounts - General Fund and Special Revenue Funds.....	S-26	289
Employment Insurance Programs - Summary of Revenues and Expenditures - Ten Years.....	S-27	292

ORGANIZATION CHART
FOR THE
DEPARTMENT OF ADMINISTRATION



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
OFFICE OF THE DIRECTOR
State House
Providence, R.I. 02903

January 15, 1985

The Honorable Edward D. DiPrete
Governor of Rhode Island
Executive Chamber, State House
Providence, RI 02903

Dear Governor DiPrete:

Transmitted herewith is the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1984, as prepared by the State Controller, Edward N. Casper.

This report is based on the national standards of financial reporting as promulgated by the National Council on Governmental Accounting. It contains the certificate of the State Auditor General, as provided for by Section 35-7-10 of the General Laws.

Sincerely,

Michael M. Doyle
DIRECTOR

Enclosure

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
OFFICE OF THE STATE CONTROLLER
544 Elmwood Avenue
Providence, R.I. 02907

January 15, 1985

Mr. Michael M. Doyle, Director
Department of Administration
State House
Providence, Rhode Island

Dear Mr. Doyle:

In accordance with Section 35-6-1 of the General Laws, I am glad to submit to you the Annual Financial Report of the State of Rhode Island and Providence Plantations for the fiscal year ended June 30, 1984, based upon General Purpose Financial Statements prepared by this office and as examined by the Auditor General of the State of Rhode Island.

Notes to the General Purpose Financial Statements start on page 26 and are important to facilitate a technical understanding of the various statements.

This report has been prepared on the basis of the national standards under generally accepted accounting principles (GAAP). The basic sources of GAAP include Governmental Accounting, Auditing, and Financial Reporting (GAAFR) and American Institute of Certified Public Accountants Audit Guide (AICPA) and Statements 1, 2 and 3 issued by the National Council on Governmental Accounting (NCGA).

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL FUND
DETAIL ANALYSIS OF BUDGETARY OPERATIONS
For the Fiscal Year Ended June 30, 1984

	Total	General Revenue	Restricted Revenue	Federal Grants	Intrafund Transfers
Excess of Current Year Revenues Over Current Appropriations					
Revenues	$1,272,355,351	$934,949,698	$26,561,371	$310,582,550	$ 261,732
Appropriations	1,249,732,886	912,327,233	26,561,371	310,582,550	261,732
Increase in Fund Balance	$ 22,622,465	$ 22,622,465	$	$	$
Analysis of Appropriations Lapsed to Fund Balance					
Current Year Appropriations	$1,249,732,886	$912,327,233	$26,561,371	$310,582,550	$ 261,732
Reappropriations (Net) 1983	(2,889,572)	9,045,930	3,924,577	(15,860,079)	
Total Available	$1,246,843,314	$921,373,163	$30,485,948	$294,722,471	$ 261,732
Expenditures	1,241,831,166	901,640,363	25,957,295	313,971,776	261,732
Net Unencumbered Balance	$ 5,012,148	$ 19,732,800	$ 4,528,653	$(19,249,305)	$
Reimbursements Due from Federal Government	26,020,772			26,020,772	
Unencumbered Appropriations	$ 31,032,920	$ 19,732,800	$ 4,528,653	$ 6,771,467	$
Reappropriations - 1984	29,367,688	18,046,589	4,549,632	6,771,467	
Adjustment - Restricted Revenue Accruals	20,979		20,979		
Unencumbered Appropriations Lapsed to Fund Balance	$ 1,686,211	$ 1,686,211	$	$	$
Result of Budgetary Operations - Increase in Fund Balance	$ 24,308,676	$ 24,308,676	$	$	$
Adjustment of Prior Year Transactions	3,776,480	3,776,480			
Increase in Fund Balance	$ 28,085,156	$ 28,085,156	$	$	$

Parentheses denote red figure.

This is the forty-fifth annual financial report prepared by the Division of Accounts and Control. In addition to this comprehensive report, a condensed financial report which highlights the results of general fund operations and the status of state debt is available for general distribution. The general public is invited to obtain copies of this condensed report from the State Controller's Office.

The General Fund is maintained to finance all authorized activities not accounted for in other governmental funds, special funds, or public authorities and corporations. A detail analysis of budgetary operations of the General Fund is presented on the facing page.

The General Fund cash and investments as of June 30, 1984 increased $34,113,722 from the prior year. Payroll and employee benefits were accrued in the amount of $4,449,935 which is approximately 40% of the last biweekly payroll period in June, 1984. This was paid off in July, 1984 and only 60% of the first payroll was charged to fiscal year 1984-1985.

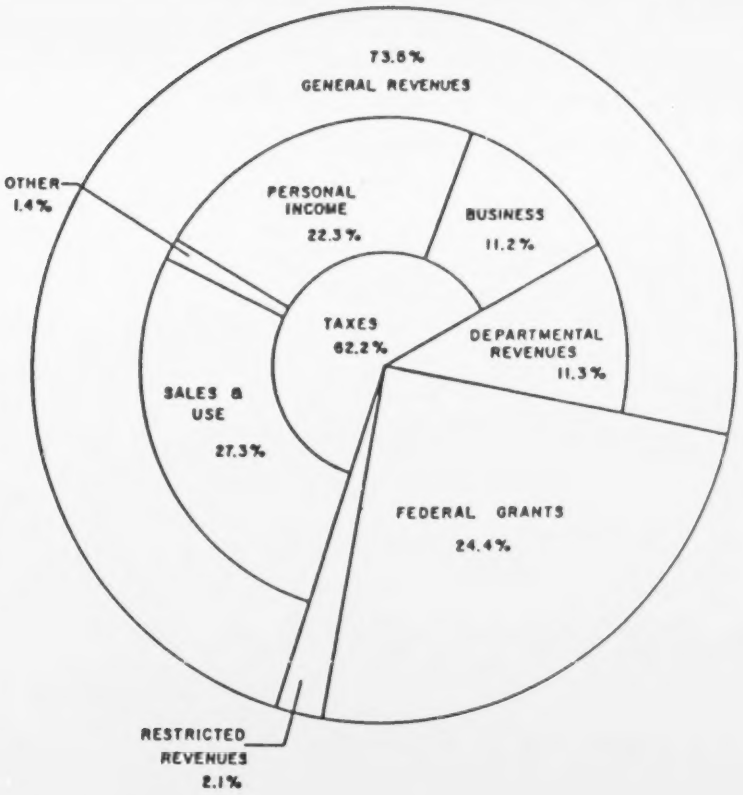
The Fund Balance available at June 30, 1984 to finance appropriations of the following year amounted to $32,017,721. Current year Budgetary Operations resulted in an increase in available Fund Balance of $28,085,156.

General Revenues increased $84.6 million or 9.9%. Total General Fund Revenues increased $111.5 million or 9.6%.

GENERAL FUND

Revenues	1984	1983	Increase (Decrease)
General Revenue			
Taxes and Import Fees	$ 791,521,183	$ 714,945,405	$ 76,575,778
Departmental Revenue	143,428,515	135,180,493	8,248,022
Shared Federal Revenue		216,794	(216,794)
Total General Revenue	$ 934,949,698	$ 850,342,692	$ 84,607,006
Departmental Restricted Revenue	$ 26,561,371	$ 18,621,321	$ 7,940,050
Intrafund Transfers	261,732	135,730	126,002
Federal Grants	310,582,550	291,707,162	18,875,388
Total Revenue	$1,272,355,351	$1,160,806,905	$111,548,446

The following pie chart shows percentages of total General Fund revenues collected.



For further information concerning General Fund revenues, refer to the following Exhibits:

A-3 General Fund - Statement of Revenues - Estimated and Actual.

S-1 General Fund Revenues - Ten Years.

S-2 Chart of Revenues - Ten Years.

S-3 General Revenue by Sources - Ten Years.

S-4 Summary of Principal Sources of General Revenue - Ten Years.

S-23 Chart of Federal Grants Received - All Funds - Ten Years.

See S-4 for tax rate changes last ten years.

Ceneral Revenue Expenditures increased $43.3 million or 5.0%. Total General Fund Expenditures increased $70.9 million or 6.1%.

GENERAL FUND

Expenditures

	1984	1983	Increase (Decrease)
General Revenue	$ 901,640,363	$ 858,082,439	$ 43,557,924
Federal Shared Revenue		216,794	(216,794)
General Appropriations	$ 901,640,363	$ 858,299,233	$ 43,341,130
Departmental Restricted Revenue	$ 25,957,295	$ 17,124,338	$ 8,832,957
Intrafund Transfers	261,732	135,730	126,002
Federal Grants	313,971,776	295,354,631	18,617,145
Total Expenditures	$1,241,831,166	$1,170,913,932	$ 70,917,234

MAJOR PURPOSES OF EXPENDITURES

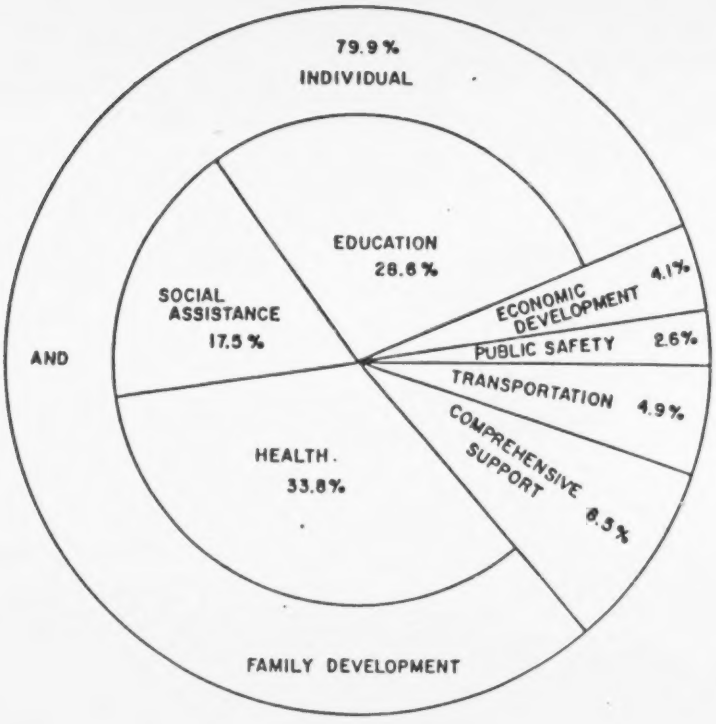
The total expenditures of the General Fund classified as to major purposes for the current year (Exhibit S-8) and the previous fiscal year are summarized below.

	Amount in Thousands			
			Increase	
	1984	1983	Amount	Percent
Personal Services	$ 236,491	$ 230,028	$ 6,463	2.8
Benefit Programs	66,419	61,515	4,904	8.0
Contractual Services	18,096	17,422	674	3.9
Operating Supplies and Expenses	87,288	81,016	6,272	7.7
Capital Outlay	8,793	4,940	3,853	78.0
Grants and Claims	681,003	638,338	42,665	6.7
Fixed Charges	40,145	39,414	731	1.9
Transfers	103,597	98,241	5,356	5.5
	$1,241,832	$1,170,914	$ 70,918	6.1

Expenditures by function of government presented in Exhibit S-7 show that the major increases are in:

Health	$24.4 million	or 6.2% over last year
Social Assistance	14.2 "	7.0% " " "
Education	23.0 "	7.0% " " "
Comprehensive Support	3.1 "	3.1% " " "

The following pie chart shows percentages of total General Fund expenditures by function.



For further information concerning General Fund expenditures, refer to the following exhibits:

A-4	Summary Statement of Available Appropriations, Expenditures, and Balances
A-5	Statement of Expenditures Compared with Appropriations
A-11	Statement of Expenditures by Source of Funds
S-5	Expenditures - Ten Years
S-6	Chart of Expenditures - Ten Years
S-7	Expenditures by Function - Five Years
S-8	Expenditures by Budget Accounts - Five Years
S-9	Federal Grant Expenditures - Five Years
S-11 thru S-16	State Assistance classified by Cities and Towns
S-25	Statement of Expenditures - General Fund and Special Revenue Funds
S-26	Summary of Expenditures by Budget Accounts for General Fund and Special Revenue Funds

STATE EMPLOYEES' BENEFIT PROGRAMS (Exhibits S-8, S-21, S-26)

The cost of personal services includes the cost of employee benefits such as overtime pay, longevity, and incentive increase, shift differential, sick and vacation pay, guaranteed additional holiday pay for certain employees, in addition to the following expenditures for Employees' Benefit Programs:

General Fund	Amount in Thousands		
Programs	1984	1983	Increase (Decrease)
Pension and Retirement	$28,133	$24,880	$ 3,253
Social Security (F.I.C.A.)	14,816	14,017	799
Unemployment Compensation	1,178	1,625	(447)
Medical Insurance	22,292	20,938	1,354
Group Life Insurance		55	(55)
Total	$66,419	$61,515	$ 4,904

As indicated in Exhibit S-21, state employees are required to share the cost in most of these programs. For 1984, the employee cost (all funds) was $42,367,967, the state cost $103,496,165, total cost $145,864,132.

There are comments and notes in Sections preceding the statements of certain Special Funds.

The accompanying statements are based on principles stated by the National Council of Governmental Accounting (NCGA) in the GAAFR Restatement Principles. A set of basic principles applicable to governmental accounting and reporting has been developed for governmental units. These principles provide guidance for accounting and reporting for governmental units.

The Comprehensive Annual Financial Report contains introductory information, combined statements, combining statements, and individual Fund and Account Group statements plus certain schedules to demonstrate financial relationships and statistical data.

Respectfully submitted,

Edward N Casper

EDWARD N. CASPER
State Controller

FINANCIAL SECTION

ANTHONY PICCIRILLI
Auditor General

State of Rhode Island and Providence Plantations

GENERAL ASSEMBLY
Office of the Auditor General
87 PARK STREET
PROVIDENCE, RHODE ISLAND 02908

January 11, 1985

Finance Committee of the House of Representatives and
Joint Committee on Legislative Affairs, General Assembly
State of Rhode Island and Providence Plantations

We have examined the combined financial statements of the State of Rhode Island and Providence Plantations at June 30, 1984 and for the year then ended as listed below:

	Exhibit
Combined Balance Sheet - All Fund Types and Account Groups	I
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Trust Funds	II
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - University and Colleges - All Governmental Fund Types	III
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	IV
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Public Authorities and Corporations	V
Combined Statement of Changes in Financial Position - All Proprietary Fund Types	VI
Combined Statement of Changes in Financial Position - Public Authorities and Corporations	VII
Statement of General Revenues, Expenditures, Budget and Actual - General Fund	VIII
Combined Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - University and Colleges - General Educational Funds	IX

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. The financial statements

of the university and colleges, the public authorities and corporations, and certain enterprise funds, which statements reflect total assets and revenues constituting 50 percent and 19 percent, respectively, of the related memorandum combined totals, were examined by other auditors. Their reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to amounts included for these entities, is based solely upon the reports of these other auditors.

The State has not completed the accumulation of historical information as to the cost and classification of its investment in general fixed assets. Accordingly, the combined balance sheet does not include the statement of the general fixed assets account group which is required by generally accepted accounting principles.

In our opinion, based upon our examination and the reports of other auditors, and except for the omission of a statement of the general fixed assets account group from the combined balance sheet, the combined financial statements present fairly the financial position of the State of Rhode Island and Providence Plantations at June 30, 1984, and the results of its operations and the changes in the financial position of its proprietary fund types and public authorities and corporations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements, as a whole. The accompanying combining and individual fund and account group statements and schedules, as enumerated in the table of contents (A-1 through J-3), are not necessary for a fair presentation in conformity with generally accepted accounting principles of the financial position of the State, and the results of its operations and the changes in the financial position of its proprietary fund types and public authorities and corporations, but are presented as additional financial information that is appropriate for the State's comprehensive annual financial report. These additional statements and schedules have been subjected to the tests and other auditing procedures applied in the examination of the combined financial statements of the State and, in our opinion, based upon our examination and the reports of other auditors, are fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Sincerely,

Anthony Piccirilli, C.P.A.
Auditor General

FINANCIAL SECTION

	Exhibit/ Schedule
GENERAL PURPOSE FINANCIAL STATEMENTS:	
Combined Balance Sheet - All Fund Types and Account Groups.....	I
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types and Trust Funds.....	II
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - University and Colleges - Governmental Fund Types.....	III
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types.....	IV
Combined Statement of Revenues, Expenses, and Changes in Fund Equity - Public Authorities and Corporations.....	V
Combined Statement of Changes in Financial Position - All Proprietary Fund Types.....	VI
Combined Statement of Changes in Financial Position - Public Authorities and Corporations.....	VII
Statement of General Revenues, Expenditures, Budget and Actual - General Fund.....	VIII
Combined Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - University and Colleges - General Educational Funds.....	IX
Notes to Combined Financial Statements	

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit I-1

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1984

(Expressed in Thousands)

Assets	Governmental Fund Types			Proprietary Fund Types				University and College Fund Types				Total (Memorandum Only)
	*(4)	*(5)		*(7)	*(8)	*(9)	*(10)	*(6)			*(14)	
	General (A-1)	Special Revenue (B-1)	Bond Capital (D-1)	Enterprise (E-1)	Internal Service (F-1)	Trust and Agency (G-1)	General Long-Term Debt (H-1)	Governmental (C-1)	Fiduciary (C-2)	General Long-Term Debt (C-3)	Public Authorities and Corporations (J-1)	
Cash	$(15,606)	$ 4,709	$ 827	$ 2,343	$ 7,072	$ 3,351	$	$ 5,211	$ 448	$	$ 22,165	$ 30,520
Cash with Fiscal Agent								4,161				4,161
Funds in Trust (Custody of U.S. Treasury)		64,341										64,341
Investments	77,357	64,449	35,445	16,693	300	868,328		1,501	196		446,765	1,511,034
Receivables (Net of Allowance for Uncollectibles)												
Taxes	33,844	4,371										38,215
Accounts	10,689	1,639		11,186	1,451	49		5,631	44		1,520	32,209
Accrued Interest				173				28			18,611	18,812
Notes and Loans				2,410				8,787			1,181,121	1,192,318
Due from Other Funds	3,758	57,408		447				2,258	22		3,862	67,755
Due from Other Governments and Agencies	26,021	22,252	9,769	4,266							640	62,948
Inventories				378	1,823			1,646			388	4,235
Prepaid Expenses				102							311	413
Deferred Compensation in Hands of Insurance - Carriers						16,687						16,687
Federal and Municipal Allocations Unexpended		202,209										202,209
State Allocations Unexpended		23,361										23,361
State Bonds Authorized and Unissued			128,895									128,895
Land				1,656							22,357	24,013
Fixed Assets				67,873	3,717						94,943	166,533
Accumulated Depreciation				(16,252)	(1,884)						(10,993)	(29,129)
Unbilled Charges - Current								2,942				2,942
Other Assets								350			4,871	5,221
Amount Available in Debt Service Funds				291						2,334	240	2,865
Amount to be Provided for Retirement of General Long-Term Debt							245,290			16,393		261,683
Rentals Due for Payment of Principal and Current Interest on Revenue Bonds											38,193	38,193
Total Assets	$136,063	$444,739	$174,936	$ 91,566	$ 12,479	$888,415	$ 245,290	$ 32,515	$ 710	$ 18,727	$ 1,874,994	$ 3,870,434

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit I-2

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1984

(Expressed in Thousands)

	Governmental Fund Types			Proprietary Fund Types				University and College Fund Types				
	*(4)	*(5)		*(7)	*(8)	*(9)	*(10)	*(6)			*(14)	
	General (A-1)	Special Revenue (B-1)	Bond Capital (D-1)	Enterprise (E-1)	Internal Service (F-1)	Trust and Agency (G-1)	General Long-Term Debt (H-1)	Governmental (C-1)	Fiduciary (C-2)	General Long-Term Debt (C-3)	Public Authorities and Corporations (J-1)	Total (Memorandum Only)
LIABILITIES AND FUND EQUITY												
Liabilities:												
Vouchers and Accounts Payable	$ 53,450	$ 14,015	$ 1,290	$ 4,211	$ 6,043	$ 2,824	$	$ 6,004	$ 2	$	$ 1,222	$ 89,061
Due to Other Funds		541	57,351	1,432	3,378	409		2,272	9		10,465	75,857
Due to Other Governments and Agencies	10,494	76,157		48		7,460						94,159
Due to State Employees - R.I. Deferred Compensation						16,687						16,687
Accrued Liabilities	4,450	344		1,435	93	1					47,518	53,841
Deferred Revenue		2,555		331				3,848			11,664	18,398
Custodial Accounts						1,754			699			2,453
Notes Payable											20,622	20,622
Other Liabilities	2,790	17	1	3,050							58,969	64,827
Bonds Payable				8,610			245,290			18,727	1,502,563	1,775,190
Loans Payable				9,906							3,582	13,488
Total Liabilities	$ 71,184	$ 93,629	$ 58,642	$ 29,023	$ 9,514	$ 29,135	$ 245,290	$ 12,124	$ 710	$ 18,727	$ 1,656,605	$ 2,224,583
Fund Equity:												
Equity in Fixed Assets of Automotive Equipment Fund	$	$	$	$	$ 1,833	$	$	$	$	$	$	$ 1,833
Contributed Capital				40,751							10,289	51,040
Reserved for Purchase and/or Replacement of Motor Vehicles					364							364
Reserved for Federal Food Commodities					367							367
Retained Earnings				21,792	344						(3,327)	18,809
Fund Balance:												
Reserved for Encumbrances		89,891	13,483			4		697				104,075
Reserved for Incompleted Projects		47,957	44,893					6				92,856
Reserved for Debt Retirement								2,334				2,334
Appropriations Carried Forward	29,368											29,368
Reserved for Imprest Cash Advances	116	1										117
Reserved for Advances to Internal Service Funds	3,377											3,377
Other Reserves					57			17,354			137,267	154,678
Stabilization & Premium Reserves - Group Life Insurance						879						879
Unreserved	32,018	213,261	57,918			858,397					24,160	1,185,754
Total Fund Equity	$ 64,879	$351,110	$116,294	$ 62,543	$ 2,965	$859,280	$	$ 20,391	$	$	$ 168,389	$ 1,645,851
Total Liabilities and Fund Equity	$136,063	$444,739	$174,936	$ 91,566	$ 12,479	$888,415	$ 245,290	$ 32,515	$ 710	$ 18,727	$ 1,824,994	$ 3,870,434

*See Notes to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit II

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND TRUST FUNDS

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	Governmental Fund Types				
	*(4) General (A-2)	*(5) Special Revenue (B-2)	Bond Capital (D-2)	*(9) Trust and Agency (G-2)	Total (Memorandum Only)
Revenues:					
Taxes	$ 791,521	$147,642	$	$	$ 939,163
Fines and Penalties	12,012				12,012
Licenses, Fees, Sales, and Services	106,521	1,667		1,434	109,622
Departmental Restricted Revenues	26,561				26,561
Intergovernmental Revenue					
Federal	310,583	147,228	1,746		459,557
State		47,882			47,882
Municipal		883			883
Contributions		4,728		111,846	116,074
Income from Investments	758	5,536		82,516	88,810
Intrafund Transfers	262				262
Unclaimed Property				1,600	1,600
Miscellaneous Income	24,137	1,093		298	25,528
State Bonds Authorized			68,600		68,600
Total Revenues	$1,272,355	$356,159	$ 70,346	$ 197,694	$ 1,896,554
Expenditures:					
Individual and Family Development	$ 992,520	$121,571	$ 10,968	$ 70,177	$ 1,195,236
Economic Development	51,376	21,563	1,571		74,510
Public Safety	31,862	2,646			34,508
Transportation	61,277	67,534	29,274		158,085
Comprehensive Support	104,796				104,796
Miscellaneous Expenses				1,674	1,674
Total Expenditures	$1,241,831	$213,314	$ 41,813	$ 71,851	$ 1,568,809
Excess of Revenues over Expenditures	$ 30,524	$142,845	$ 28,533	$ 125,843	$ 327,745
Other Financing Sources (Uses):					
Increase in Reappropriations	$ (10,418)	$	$	$	$ (10,418)
Increase in Amounts due from Federal Government	4,181				4,181
Adjustments-Prior Year Transactions	3,014				3,014
Interfund and Intrafund Transfers	(16)	366		(2,139)	(1,789)
Employers' Direct Repayment of Advance from Federal Unemployment Account		14,334			14,334
Repayment of Loans	800				800
Total Other Financing Sources (Uses)	$ (2,439)	$ 14,700	$	$ (2,139)	$ 10,122
Increase in Fund Balance	$ 28,085	$157,545	$ 28,533	$ 123,704	$ 337,867
Fund Balance, July 1	3,933	193,565	87,761	735,576	1,020,835
Fund Balance, June 30	$ 32,018	$351,110	$116,294	$ 859,280	$ 1,358,702

*See Notes to Combined Financial Statements.
Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit III

UNIVERSITY AND COLLEGES

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	University of Rhode Island (C-5)	Rhode Island College (C-8)	Community College of Rhode Island (C-11)	*(6) Total (Memorandum Only)
Revenues:				
Student Tuition and Fees	$ 24,601	$ 7,927	$ 6,163	$ 38,691
State Appropriations	49,612	23,627	19,631	92,870
Federal Appropriations - Restricted		23		23
Grants, Student Aid and Indirect Costs Recovered:				
Federal	27,489	4,335	2,694	34,518
State and Other	876	532	317	1,725
Private	1,948		89	2,037
Educational Activities Revenue		447		447
Auxiliary Enterprise Revenue	19,172	4,041	1,966	25,179
Investment Income	186	328	257	771
Interest Income on Loans		19		19
Other Sources	3,561	143	550	4,254
Total Revenues	$127,445	$41,422	$31,667	$200,534
Expenditures:				
Personnel Services	$ 68,609	$26,665	$19,529	$114,803
Operating Expenses:				
Cost of Sales	4,376	1,396	1,318	7,090
Out of State Travel	373	83	34	490
Repairs	1,705	1,378	638	3,721
Utilities	5,804	1,417	1,248	8,469
Other	10,911	3,232	2,278	16,421
Sponsored Programs	20,163		725	20,888
Student Aid	7,156	4,135	2,853	14,144
Capital	3,014	1,414	693	5,121
Debt Service:				
College Obligations	1,117	232	178	1,527
State Obligations	2,241	1,046	1,997	5,284
Provision for Doubtful Loans		128		128
Loan Cancellations		30		30
Total Expenditures	$125,469	$41,156	$31,491	$198,116
Excess of Revenues over Expenditures	$ 1,976	$ 266	$ 176	$ 2,418
Other Financing Sources (Uses):				
Operating Transfers In	$ 1,657	$ 134	$ 215	$ 2,006
Operating Transfers Out:				
Mandatory		(82)		(82)
Nonmandatory	(1,506)		(176)	(1,682)
Total Other Financing Sources (Uses)	$ 151	$ 52	$ 39	$ 242
Increase in Fund Balance	$ 2,127	$ 318	$ 215	$ 2,660
Fund Balance, July 1	12,848	3,705	1,178	17,731
Fund Balance, June 30	$ 14,975	$ 4,023	$ 1,393	$ 20,391

*See Notes to Combined Financial Statements.
Parentheses denotes red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit IV

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	*(7) Enterprise (E-2)	*(8) Internal Service (F-2)	Total (Memorandum Only)
Revenues:			
Sales	$ 46,614	$ 48,543	$ 95,157
Municipal Assessments	13,422		13,422
Collections of Guarantee Fees	1,416		1,416
Appropriations from General Fund	8,049		8,049
Federal Grants	317		317
Lease and Sale of Property, Registration Fees, and Easements	158		158
Interest Earnings	2,191	89	2,280
Recoveries on Defaulted Mortgages	648		648
Contributions	49		49
Miscellaneous	703		703
Total Revenues	$ 73,567	$ 48,632	$ 122,199
Expenses:			
Supplies, Materials, and Services	$ 14,209	$ 49,097	$ 63,306
Grants, Scholarships, and Contract Programs	7,754		7,754
Prize Awards	26,696		26,696
Default Property Expenditures	2		2
Interest on Bonds and Notes	1,985		1,985
Depreciation and Amortization	2,191		2,191
Total Expenses	$ 52,837	$ 49,097	$ 101,934
Net Income	$ 20,730	$ (465)	$ 20,265
Other Changes in Retained Earnings:			
Deficit Reimbursement (Earnings Transfer) - General Fund		(15)	(15)
Interfund Transfers	(18,432)		(18,432)
Net Increase (Decrease) in Retained Earnings	$ 2,298	$ (480)	$ 1,818
Retained Earnings - July 1	19,493	1,245	20,738
Retained Earnings - June 30	$ 21,791	$ 765	$ 22,556

*See Notes to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit V

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
PUBLIC AUTHORITIES AND CORPORATIONS

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	1984
Revenues:	
Licenses, Fees, Sales, and Services	$ 25,876
Rental Income	6,320
State of Rhode Island and Federal Grants	11,989
Interest Earnings	152,336
Other Income	768
Gain on Bond Redemption	2,000
Total Revenues	$199,289
Expenses:	
Supplies, Materials, and Services	$ 36,501
Additions to Reserve for Maintenance	3,400
Debt Service	128,390
Depreciation, Depletion, and Amortization	6,310
Miscellaneous	6
Total Expenses	$174,607
Net Income	$ 24,682
Other Changes in Fund Equity:	
Contributed Capital	1,781
Net Increase in Fund Equity	$ 26,463
Fund Equity, July 1	142,538
Distribution of Fund Balance	(612)
Fund Equity, June 30	$168,389

See Notes to Combined Financial Statements and refer to Exhibit J-2.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit VI

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES

For Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	*(7) Enterprise (E-3)	*(8) Internal Service (F-3)	Total (Memorandum Only)
Sources of Financial Resources:			
Operations:			
Sales	$ 57,722	$ 49,318	$ 107,040
Collections of Mortgage Insurance Premiums	152		152
Intergovernmental Revenue			
Federal	8,579		8,579
State	1,624		1,624
Lease and Sale of Property, Registration Fees, and Easements	126		126
Recoveries on Guaranteed Loans	1,822		1,822
Miscellaneous		65	65
Net Credits to Income not Requiring Current Outlay of Financial Resources	187		187
Total Financial Resources from Operations	$ 70,212	$ 49,383	$ 119,595
Other Sources:			
Proceeds from Sale of Investments	117,954	5,415	123,369
Proceeds from Sale of Bonds	3,000		3,000
Collections on Loans and Mortgages	209		209
Interfund Transfers	10,098	344	10,442
Investment Earnings and Other Income	3,211	89	3,300
Total Sources of Financial Resources	$ 204,684	$ 55,231	$ 259,915
Uses of Financial Resources:			
Operations:			
Supplies, Materials, and Services	$ 54,299	$ 48,779	$ 103,078
Grants, Scholarships, and Contract Programs	7,753		7,753
Payment of Loans	150		150
Refund of Receipts	15	12	27
Total Financial Resources for Operations	$ 62,217	$ 48,791	$ 111,008
Other Uses:			
Loans Issued	370		370
Return of Advance from General Fund	3,985		3,985
Acquisition of Foreclosed Property	540		540
Debt Service	1,849		1,849
Purchase of Investments	117,760	4,703	122,463
Interfund Transfers	18,144	459	18,603
Fixed Assets	493		493
Total Uses of Financial Resources	$ 205,358	$ 53,953	$ 259,311
Increase (Decrease) in Cash	$ (674)	$ 1,278	$ 604
Cash, July 1	3,016	5,793	8,809
Cash, June 30	$ 2,342	$ 7,071	$ 9,413

*See Notes to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit VII

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
PUBLIC AUTHORITIES AND CORPORATIONS

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	1984
Sources of Funds:	
Licenses, Fees, Sales, and Services	$ 26,384
Rental Income	6,177
Proceeds from Sale of Bonds and Notes	150,270
Interest Earnings	149,136
Repayment of Loans	77,065
State of Rhode Island and Federal Grants	12,054
Other Sources	12,858
Total Sources of Funds	$433,944
Uses of Funds:	
Supplies, Materials, and Services	$ 35,345
Loans Issued	251,543
Debt Service	212,237
Other Uses	1,032
Total Uses of Funds	$500,157
Excess of Uses Over Sources	$(66,213)
Other Changes in Financial Position:	
(Decrease) in Investments	76,284
Interfund and Intrafund Transfers	(1,029)
Increase in Other Assets	(4,051)
Increase in Cash	$ 4,991
Cash Balance, July 1	17,173
Cash Balance, June 30	$ 22,164

See Notes to Combined Financial Statements and refer to Exhibit J-3.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit VIII

GENERAL FUND
STATEMENT OF GENERAL REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	*(4) Legislative Enacted			Actual Under (Over)
	Original Budget	Amended Budget	Actual	Amended Budget
Resources:				
General Revenues:				
Taxes	$756,479	$761,753	$791,521	$(29,768)
Licenses and Fees	11,801	11,802	12,041	(239)
Fines and Penalties	9,300	10,293	12,012	(1,719)
Sales and Services	101,146	97,267	94,481	2,786
Miscellaneous Revenue	21,500	22,573	24,895	(2,322)
Total General Revenues	$900,226	$903,688	$934,950	$(31,262)
Appropriations Carried Forward	9,057	9,046	9,046	
Utilization of June 30, 1983 Available Fund Balance	1,541	2,133		2,133
Total Resources	$910,824	$914,867	$943,996	$(29,129)
General Expenditures:				
Mental Health, Retardation and Hospitals	$137,253	$140,435	$140,280	$ 155
Health	16,318	17,620	16,671	949
Social and Rehabilitative Services	174,139	174,527	172,317	2,210
Corrections	26,503	28,316	28,288	28
Elementary and Secondary Education	208,229	208,368	208,077	291
State Library Services	2,453	2,469	2,468	1
Labor	3,755	3,965	3,961	4
Environmental Management	19,126	19,133	18,134	999
Business Regulation	2,595	2,595	2,498	97
Transportation	53,531	53,528	49,246	4,282
Executive	18,876	20,235	20,188	47
State	2,188	2,251	2,104	147
Attorney General	4,047	4,353	4,199	154
Treasury	2,319	2,319	2,287	32
Administration	32,733	32,792	32,125	667
Community Affairs	18,035	21,624	17,804	3,820
Legislative	7,298	7,371	6,773	598
Judicial	17,143	17,542	17,027	515
Other Commissions and Agencies	10,307	10,302	9,600	702
General	7,407	3,321	1,745	1,576
Special Legislative Appropriations	258	985	846	139
Economic Development	4,920	4,919	4,630	289
Elderly Affairs	3,212	3,272	3,238	34
Children and Their Families	36,806	36,805	34,907	1,898
Higher Education	101,363	102,326	102,227	99
Total General Expenditures	$910,824	$921,373	$901,640	$ 19,733
Excess of Revenues over (under) Expenditures	$	$ (6,506)	$ 42,356	$(48,862)
Other Financing Sources (Uses):				
Repayment of Loans	$	$	$ 800	$ (800)
Prior Year Adjustment of Expenditures - FICA			1,283	(1,283)
Prior Year Expenditure Refunds and Adjustments		3,700	1,693	2,007
Year-End Departmental Recoveries		2,806		2,806
Reappropriations			(18,047)	18,047
Total Other Financing Sources (Uses)	$	$ 6,506	$(14,271)	$ 20,777
Increase in Fund Balance	$	$	$ 28,085	$(28,085)

*See Notes to Combined Financial Statements.

Note: Above statement reflects only the General Fund. Refer to Exhibit IX for University and College funds. Other Special Revenue funds do not have Legislative enacted budgets.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit IX

UNIVERSITY AND COLLEGES
GENERAL EDUCATIONAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 1984

(Expressed in Thousands)

	Budget			Variance - Board of Governors Over (Under) Actual
	Executive/ Legislative as Enacted	Board of Governors For Education - Final Allocation	Actual	
Revenues:				
State Appropriations	$ 92,546	$ 92,870	$ 92,870	$
Student Tuition and Fees	39,036	38,598	38,691	(93)
Indirect Costs Recovered	3,791	4,666	4,643	23
Other Sources	3,037	3,661	4,121	(460)
Sales and Services of Auxiliary Enterprises	448	527	590	(63)
Investment Income	165	135	160	(25)
Total Revenues	$139,023	$140,457	$141,075	$(618)
Expenditures:				
Personnel Services	$101,649	$100,696	$100,445	$ 251
Operating Expenses:				
Out of State Travel	$ 167	$ 379	$ 328	$ 51
Repairs	1,772	2,527	2,756	(229)
Utilities	6,169	6,213	6,289	(76)
Other	13,123	13,544	13,534	10
Workers' Compensation	65	84	137	(53)
Total Operating Expenses	$ 21,296	$ 22,747	$ 23,044	$(297)
Student Aid	$ 5,364	$ 5,493	$ 5,463	$ 30
Capital	3,891	4,028	4,218	(190)
Debt Service	5,283	5,283	5,283	
Academic College Overhead	1,540	2,210	1,819	391
Total Expenditures	$139,023	$140,457	$140,272	$ 185
Excess of Revenues over (under) Expenditures	$	$	$ 803	$(803)
Allocations to:				
Robotics Research Center	$	$	$ (151)	$ 151
Encumbrances			(644)	644
Other Financing Sources (Uses):				
1984 Academic College Overhead Carry Forward			(585)	585
Payroll Tax Reimbursement			52	(52)
F.I.C.A. Tax Refund			39	(39)
Residual Equity Transfer Out			(126)	126
Fund Balance at Beginning of Year			654	(654)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	$	$	$ 42	$ (42)

See Note 6 to Combined Financial Statements.
Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Notes to Combined Financial Statements

1. BASIS OF PRESENTATION OF COMBINED FINANCIAL STATEMENTS

The form and content of the accompanying combined financial statements are based on the principles of accounting and reporting prescribed by "Governmental Accounting, Auditing and Financial Reporting" (GAAFR, 1980), "Statement 1- Governmental Accounting and Financial Reporting Principles" (GAAFR Restatement, 1979) and "Statement 3 - Defining the Governmental Reporting Entity" (NCGA Statement 3) published by the National Council on Governmental Accounting and by the industry audit guide, "Audits of State and Local Governmental Units" (ASLGU, 1974) published by the American Institute of Certified Public Accountants.

The combined financial statements, as enumerated in the table of contents, present an aggregation by fund type and account group of the individual funds and account groups encompassed within the State's accounting system and of the financial statements of certain public authorities and corporations, not part of that system but considered to be part of the reporting entity of the State (See the following paragraph). The combined statements, which present financial data in summary form, are the general purpose financial statements of the State. Memorandum totals in the Combined Financial Statements do not represent consolidated amounts. References to combining and individual fund statements are for the purpose of aiding the reader of the Comprehensive Annual Financial Report.

NCGA Statement 3, establishes criteria to be considered in determining the components of a reporting entity, principally financial interdependency and/or oversight responsibility. The following authorities and corporations, in addition to those included under the captions "Enterprise Funds" and "University and Colleges", meet the criteria and are included in the reporting entity under the caption "Public Authorities and Corporations".

R.I. Port Authority and Economic Development Corporation (Port Authority)
R.I. Water Resources Board Corporation (Water Resources Board)
R.I. Solid Waste Management Corporation (Solid Waste Management Corporation)
R.I. Housing and Mortgage Finance Corporation (Housing and Mortgage Finance Corporation)
R.I. Public Transit Authority (Public Transit Authority)
R.I. Turnpike and Bridge Authority (Turnpike and Bridge Authority)
R.I. Public Buildings Authority (Public Buildings Authority)
R.I. Student Loan Authority (Student Loan Authority)
R.I. Industrial Facilities Corporation (Industrial Facilities Corporation)

Three other corporations have not been included: WSBE-TV, Howard Development Corporation and Rhode Island Health and Educational Building Corporation. The operations of the former are reflected in the general fund and the latter two do not meet the criteria of interdependency and oversight.

2. FUND ACCOUNTING AND FUND TYPES

The accounting system of the State and most of the Public Authorities and Corporations are organized and operated on a fund basis. Individual funds and account groups have been established as separate fiscal and accounting entities to account for financial resources and related liabilities and equities, which have been segregated to carry on specific activities or to obtain specific objectives. The individual funds and account groups have been classified by type as follows:

Funds

Governmental:
- General fund
- Special revenue funds
- Capital projects funds

Proprietary:
- Enterprise funds
- Internal service funds

Trust and agency funds
University and college funds
Public Authorities and Corporations

Account groups

General fixed assets
General long-term debt

General Fund - The General Fund accounts for the financing of the principal operations of the State government and most jointly financed State-Federal programs.

Special Revenue Funds - Special Revenue Funds, in accordance with legal mandates, have been established to account for specific revenues. The principal funds included in this classification are:

Highway Fund, which accounts for the availability of State and Federal funds to finance most highway projects and the allocation of such funds to projects.

Capital Center Project Fund, which accounts for the relocation of Amtrak's Rail Passenger Station and associated mainline right-of-way in Providence, R.I., and construction of integrated related improvements, as part of the implementation of both the Northeast Corridor Improvement Project and of the Capital Center Project.

Employment Security Funds, which account for funds available for the payment of benefits to employees who are unemployed or temporarily unable to work due to sickness or injury.

University and College Funds - The funds account for the activities of the state university, University of Rhode Island, and colleges, Rhode Island College and Community College of Rhode Island, including their educational functions, fiduciary activities and fixed assets and long-term debt.

2. FUND ACCOUNTING AND FUND TYPES (cont'd)

Capital Projects Funds - The Capital Projects Funds account for the authorization and sale of general obligation bonds, the proceeds of which are to be used to finance capital projects.

Enterprise Funds - From time to time, the General Assembly has established State Authorities for the purpose of financing and operating certain public facilities. The state statute creating each State Authority sets forth the degree of autonomy of each such instrumentality, and governs the nature of their operations, fiscal, and other procedures. Some are encompassed within the State's accounting system; others are not. For those included, enterprise funds have been established to account for their operations in a manner similar to private enterprises. The following are included in the combined financial statements as enterprise funds:

Blackstone Valley District Fund
R.I. Industrial Building Mortgage Insurance Fund
R.I. Recreational Building Mortgage Insurance Fund
Water Development Fund
State Lottery Fund
R.I. Higher Education Assistance Authority Fund
Narragansett Bay Water Quality Management District Commission Fund

Internal Service Funds - The Internal Service Funds account for the financing and providing of specified goods and services, on a centralized basis, for other departments and agencies.

Trust and Agency Funds - Trust and Agency Funds account for funds held in a trust or agency capacity. The principal funds included in this fund-type grouping are Employees' Retirement Fund, Municipal Employees' Retirement Fund, Custodial Funds-State Institutions and Payroll and Pension Clearing Fund.

General Fixed Assets Account Group - General Fixed Assets Account Group accounts for all fixed assets, other than those accounted for in the enterprise funds and public authorities and corporations.

General Long-Term Debt - General Long-Term Debt accounts for all unmatured general long-term debt other than debt accounted for in the enterprise funds and public authorities and corporations.

Public Authorities and Corporations - Public Authorities and Corporations are separate agencies of government that are not under the direct control of the State, but because of financial interdependency and/or the exercise of oversite responsibility are considered part of this State entity. (See Note 1 for enumeration of those included in this category.)

3. SIGNIFICANT ACCOUNTING POLICIES

GOVERNMENTAL FUNDS

Basis of accounting - modified accrual

Revenue recognition

Revenues are recognized as received in cash except for (a) revenues susceptible to accrual and (b) revenues of a material amount that have not been received at the normal time of receipt.

Revenues susceptible to accrual include taxpayer assessed income, gross receipts, and sales taxes which are considered measurable when in the hands of intermediary collecting agents and are recognized at that time, taxes and accounts receivable deemed collectible and available, amounts due from the federal government in reimbursement of federal expenditures, federal allocations of federal expenditures (to the extent that matching State funds are available), federal grants for environmental and capital projects, and State bond funds authorized for issuance to finance highway or bond capital fund projects.

Estimated refunds of personal and corporate income taxes are not accrued and are payable from revenues of the following year.

Expenditures

Expenditures are recognized when the related delivery of goods has been made or services have been rendered. Exceptions to this rule include (1) accumulated unpaid vacation and sick pay which are recognized as paid; (2) principal and interest on long-term debt which are recognized when due.

Appropriation accounting

Unexpended restricted revenues and unexpended general and special appropriations, as reappropriated by the Governor, are carried forward at year end and are available for expenditure in the following year. The amount reappropriated, reflected in the balance sheet as part of fund equity, is accounted for as a use of resources in the current year and a source of resources in the subsequent year.

Advances from the general fund to internal service funds and departmental imprest cash funds are accounted for as a reduction of unreserved funds of the general fund. At year end, the amount of such funds is reflected as both an asset and as reserved fund balance.

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

UNIVERSITY AND COLLEGE FUNDS

The governmental fund types, which finance most educational functions of the colleges include the general educational fund, special revenue funds, debt service funds and capital project funds. In addition, the institutions use fiduciary funds to account for funds held for others and the general fixed assets and general long-term debt account groups to account for such assets and debt.

PROPRIETARY FUNDS

Basis of accounting - accrual

Enterprise funds

The cost of fixed assets is capitalized and depreciation is provided on a straight line basis over the estimated useful lives of the assets.

Contributions from federal and state governments in aid of construction of the Blackstone Valley District Fund and the Narragansett Bay Water Quality Management District Fund are accounted for within the equity of these funds. Depreciation recognized on assets acquired or constructed by use of these funds is charged as an expense of operation. No adjustment is reflected in the statement of income or the contribution in aid of construction account for the amount of such depreciation.

Internal service funds

Fixed assets used in the operations of the internal service funds, except the automotive equipment fund, are financed by State appropriations to the user departments and agencies. Accordingly, the cost of such assets and related depreciation is not reflected in the financial statement of such funds.

Some costs of operating the internal service funds, including direct salaries, fringe benefits and indirect costs, are, for budgetary purposes, included in the appropriations of various departments accounted for within the general fund. Such costs are charged against the departmental appropriations rather than the internal service funds.

The automotive equipment fund was created to finance the replacement of automotive equipment by funding amounts included in the budget appropriations of the various departments and agencies; the cost of such equipment and related depreciation is reflected in the financial statements of internal service type funds.

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd)

Internal service funds -(cont'd)

Automobile replacement costs are generally financed through the automotive equipment fund by annual charges against the appropriations of the respective state agencies to which automobiles are assigned. The accounts of the automotive equipment fund show the cost and accumulated depreciation of automobiles which will be replaced through this fund. Acquisitions prior to July 1, 1981 are valued at standard cost and those after July 1, 1981 are valued at actual cost.

Retained earnings in excess of 5% of the advances from the General Fund in the Internal Service Funds are transferred to the General Fund in the succeeding year. Deficits are normally reimbursed by General Fund appropriations.

TRUST AND AGENCY FUNDS

Basis of accounting - accrual

Retirement Funds

The retirement funds, Employees' Retirement and Municipal Employees' Retirement, account for the plan assets held in custody of the General Treasurer for the benefit of plan members. The retirement systems are administered by the Retirement Board. Financial statements reflecting the actuarial requirements of the retirement systems (not included herein) are prepared by the respective Retirement Boards.

PUBLIC AUTHORITIES AND CORPORATIONS

The basis of accounting used by public authorities and corporations is, with minor exceptions, accrual.

Investments, principally certificates of deposit, commercial paper and U. S. Government and other marketable securites are stated at cost, or cost and accrued interest.

Fixed assets are stated at cost or fair market value at date of contribution. Depreciation is provided, generally on a straight line basis, over the estimated useful lives of the property or equipment, except that the Rhode Island Turnpike and Bridge Authority provides no depreciation in accordance with the specific provision of the Trust Agreement.

Depletion of licensed landfill acreage and sludge area and of mineral deposits is computed over the estimated useful capacity of the site, or based on the amount of mineral deposits sold or used internally, respectively.

3. SIGNIFICANT ACCOUNTING POLICIES - (cont'd.)

PUBLIC AUTHORITIES AND CORPORATIONS (cont'd)

Acquisition costs associated with the development of proposed recovery facilities have been deferred as they may be recoverable in future revenues.

Premiums and discounts on bonds and notes issued are amortized over the terms of the underlying issues.

The Rhode Island Turnpike and Bridge Authority in accordance with the provisions of the Trust Agreement provides amounts, based upon the recommendation of the Consulting Engineers, for non-annually recurring expenses.

The Rhode Island Public Transit Authority is fully self-insured for Workers' Compensation claims, liability and property damage claims and has established a reserve fund which it intends to build to not less than $3,000,000 over a ten year period.

Federal and State government capital grants to the Rhode Island Public Transit Authority are recorded in capital grant equity as related expenditures are incurred; assets acquired with capital grants are included in property, plant and equipment. Capital grants are amortized by the amount of annual depreciation on assets acquired through the grants.

GENERAL

Investments

Investments in short-term commercial paper, certificates of deposit and stocks are carried at cost; investments in bonds and notes maturing after one year are carried at par.

Inventory

Inventory type items acquired by the governmental funds are accounted for as expenditures at time of purchase.

Inventory type items acquired by the university and college fund types, such as bookstore, dining, health and residential life, and service items are stated in the balance sheet at lower of cost or market.

Inventories of the proprietary funds are carried in the balance sheet at cost.

Fixed assets

The cost of fixed assets acquired by the governmental fund and the university and college funds is accounted for as an expenditure upon purchase and delivery.

A statement of general fixed assets is not included herein since the information required to prepare such a statement has not been fully developed.

See "Proprietary Funds" and "Public Authorities and Corporations" above for accounting policies with respect to fixed assets of such funds.

3. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Vacation and Sick Pay

Unpaid accumulated vacation and sick pay are not accrued. Vacation pay may be discharged, subject to limitations as to carry-over from year to year, by future paid leave or by cash payment upon termination of service. Sick pay may be discharged by payment for an employee's future absence caused by future illness or, to the extent of vested rights by cash payment upon death or retirement. The determination of the amount of these accumulations has not been completed.

Other

Accrued expenses such as payroll and certain employee benefits are recorded as liabilities at the end of the fiscal year. The State has a biweekly payroll system which results, in each eleven year span, in the payment of twenty-six payrolls in each of ten years and of twenty-seven payrolls in the eleventh year. The State has adopted the policy of accruing for the additional payroll that will be paid in the eleventh year, pro rata, over a ten year period ending in that year.

4. GENERAL FUND

Sec. 35-6-42 of the General Laws authorized expenditures on Federal Grant programs pending the receipt of Federal Reimbursements. The amount of $26,020,772 due from the Federal Government includes amounts expended under Federal programs. Collections under these programs are recorded as Federal Grant revenues when received.

The amount of $10,493,962 Shared State Revenue due to other Governments represents amounts due to Cities and Towns: Public Service Corporation taxes $9,204,979; Pari-Mutuel taxes $1,256,112; Alcoholic Beverage Taxes $4,414; and Beach Parking Fees $28,457.

The allowance for uncollectible taxes and accounts receivable amount to $4,200,144 and $9,424,081 at June 30, 1984 and 1983 respectively.

Amounts loaned to Public Corporations are reimbursable to General Fund Fund Balance in accordance with conditions set forth in the statutes authorizing such loans. Article XIV, Chapter 167, Public Laws of 1983 (24-12-40E of the General Laws), effective May 15, 1983, provides that all payments made by the Rhode Island Turnpike and Bridge Authority to the general fund for amounts loaned to the authority for payments on bond interest on State guaranteed bonds shall, if requested in writing by the director of administration, be deposited to a restricted account to be used for the payment of debt service cost (principal and interest) for state general obligation bonds. $500,000 was accounted for as

4. GENERAL FUND - (cont'd)

restricted revenue and was carried forward to be used in accordance with the above legislation. The following amounts were appropriated, paid to Public Corporations and are outstanding as of June 30, 1984:

R.I. Turnpike and Bridge Authority (Ch. 43, P.L. 1965; Ch. 228, P.L. 1966; Ch. 183, P.L. 1967) To be repaid when Authority funds are available.	$6,500,000
Howard Development Corporation (Ch. 150, P.L. 1974) To be repaid when developed properties are sold or otherwise profitably used.	400,000
Narragansett Bay Water Quality Management District Commission (Ch. 342, P.L. 1980) To be repaid when Commission is self-supporting.	200,000
R.I. Solid Waste Management Corporation (Ch. 200, P.L. 1977) To be repaid not later than June 30, 1985.	888,975
Total	$7,988,975

General Revenues stated in the Legislative Original Budget represent the estimates stated in the Budget Document as adjusted for changes in the annual appropriation act.

Revisions of estimated revenue made by the Budget Division prior to the enactment of the supplemental appropriation bill are reflected in the amended budget or estimated revenue.

General expenditures in the original budget are the annual appropriation bill enacted by the General Assembly for the Fiscal Year ended June 30, 1984, and reappropriations made by the Governor.

Amended budget figures also reflect the supplemental appropriation required to finance state operations and certain special appropriations enacted by the General Assembly in the 1983 and 1984 Sessions.

5. SPECIAL REVENUE FUNDS

Financial data (in thousands) with respect to the special revenue funds is summarized as follows:

	Assets	Fund Balance	Revenues and other Financing Sources	Increase in Fund Balance
Highway	$301,088	$290,058	$ 149,006	$ 92,595
Capital Center Project Fund	2,607		11,124	
Employment Security	69,027	(7,521)	164,029	54,988
Temporary Disability Insurance	57,035	56,967	39,427	8,203
Other	14,982	11,606	7,274	1,760
	$444,739	$351,110	$ 370,860	$ 157,546

Assets of the highway fund include federal allocations unexpended and State bond funds available for future projects aggregating $225,570,280.

The employment security fund includes cash of $64,341,036 on deposit with the U.S. and a liability of $76,157,220 for advances to pay unemployment benefits. Effective January, 1979, the Federal Unemployment Tax payable by R. I. employers for calendar year 1978 was increased from 0.7% to 1.0% with the amount generated from the increase applied to the loan. Calendar year 1979 remained at 0.7% with 1980, 1981, and 1982 being increased to 1.3%. In January of 1983, the rate was increased to 1.4%. In November, 1984, the State repaid the entire loan with funds from the State of Rhode Island Unemployment Trust Fund Account, thereby cancelling the surcharge on the Federal Unemployment Tax paid by R. I. employers.

6. UNIVERSITY AND COLLEGES FUND

The governmental fund types of the university and college fund are as follows:

General Educational Fund - The General Educational Fund is the general operating fund of the colleges. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specified purposes, including those of the auxiliary enterprises, and grants and gifts for sponsored research and student aid.

6. UNIVERSITY AND COLLEGES FUND - (cont'd)

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Financial data (in thousands) with respect to these funds is summarized as follows:

Funds	Assets	Fund Balance	Revenues and Other Financing Sources	Increase (Decrease) In Fund Balance
General Educational	$ 8,112	$ 1,433	$141,015	$ 768
Special Revenue	22,061	16,617	58,292	1,950
Debt Service	2,334	2,334	1,469	(58)
Capital Projects	9	6		
	$32,516	$20,390	$200,776	$ 2,660

Assets are net of allowances for uncollectible amounts of $1,900,237; including $1,534,581 applicable to Special Revenue Funds.

General Educational Revenues include general fund appropriations, for the university and colleges as follows:
University of Rhode Island - $49,611,957; Rhode Island College - $23,626,814; Community College of Rhode Island - $19,631,276, for a total of $92,870,047.

Funds held in trust by the University of Rhode Island Foundation for the future use of the University, faculty and students are not reflected in the accompanying financial statements. Funds held at June 30, 1984 amounted to approximately $6,956,151. Distribution to the University was $747,974 in 1984.

Some employees of the university and colleges (principally faculty and administrative personnel) are covered as to pensions by individual annuity contracts with the Teachers' Insurance and Annuity Association. Total expenditures for such annuities amounted to $4,009,990 in 1984. Certain other employees are included in the State's Retirement System. See Retirement Funds in Note 9.

7. ENTERPRISE FUNDS

Financial data with respect to the Enterprise fund types is summarized as follows in the thousands (000):

	Assets	Fund Equity	Revenues	Net Income (Loss)
Blackstone Valley District	$30,738	$21,546(A)	$ 4,466	$ 228
Industrial Building Mortgage Insurance	2,660	2,656	1,005	(41)
Recreational Building Mortgage Insurance	630	(6)	393	318
Water Development	2,063	2,057	188	(236)
State Lottery	5,488	1,352	47,499	18,326
Higher Education Assistance Authority	9,970	9,349	10,739	1,006
Narragansett Bay Water Quality Management District	40,017	25,589(A)	9,277	1,129
	$91,566	$62,543	$ 73,567	$ 20,730

(A) Includes contributions in Aid of Construction in the amount of $19,661,822 for Blackstone Valley District Commission and $21,089,413 for Narragansett Bay Water Quality Management District Commission.

Losses on mortgage insurance agreements are recognized by Rhode Island Industrial Building Authority ("Industrial Authority") and Rhode Island Recreational Building Authority ("Recreational Authority") when the amount of the loss is determined and occurrence is probable. At June 30, 1984, the Industrial Authority had a loss exposure of approximately $318,587 relating to one project in bankruptcy ($313,170) and one project in default ($5,417). The amount of the loss, if any, to the Authority is not presently determinable.

The Recreational Authority is in dispute with Rhode Island Hospital Trust Bank regarding interest on a mortgage foreclosure for the Narragansett Tennis Club. The amount of the settlement, if any, is not presently determinable. On June 4, 1983, the Authority made a deposit of $25,000 to commence foreclosure proceedings on the Narragansett Tennis Club, an insured project. The foreclosure was accomplished and the Authority acquired title to the land and building on August 10, 1983 at a total cost of $565,000. The property was subsequently sold for $570,000 on September 12, 1983 which resulted in a gain of $5,001.

8. INTERNAL SERVICE FUNDS

Operations of the internal service funds resulted in a net loss of $465,120 for the year ended June 30, 1984. Reflected in this figure is a loss of $648,832 attributable to the Automotive Equipment Fund. A combined deficit of $39,914 must be funded in the ensuing fiscal year.

9. TRUST AND AGENCY FUNDS

Financial data (in thousands) is summarized below:

	Assets	Fund Balance	Revenues and Other Financing Sources	Increase (Decrease) in Fund Balance
State Employees' Retirement	$742,806	$742,806	$ 173,017	$ 109,192
Municipal Employees' Retirement	112,877	112,877	20,515	15,080
Other	2,482	2,312	1,207	66
Custodial Funds	2,239	406	815	(59)
Payroll and Pension Clearing	28,011	879		(575)
	$888,415	$859,280	$ 195,554	$ 123,704

RETIREMENT FUNDS

The Employees' Retirement System is a contributory pension plan providing pension benefits for State employees and public school teachers. Benefits for State employees are financed by the State and State Employees; those for public school teachers, by the State, municipalities and public school teachers.

During the year ended June 30, 1984, the State contributed $51,136,923 to the system, including $33,154,457 for State employees and $17,982,466 for teachers.

The State's contributions to the system have been based on actuarial rates, determined as provided in the general law, which have provided for a partial funding of annual current service cost and interest on the unfunded liability. No provision has been made in the financial statements for pension cost accrued in excess of such amounts. State contributions in 1984, expressed as a percentage of compensation, were: State Employees - 12.5%; teachers - 8.1%. Employee contribution rates were: State Employees - 6%; teachers - 7%.

The Law, as amended in 1981, provided for the payment of increasing percentages of current service cost and interest on the unfunded liability during the period 1980-1985. Beginning in 1986, the contribution rate will provide for full funding of the annual cost of current service and the amortization of the unfunded liability at June 30, 1985 over a thirty year period in a multiple of .215% in 1986 and annually increasing by a multiple of .215% in each of the succeeding years.

9. TRUST AND AGENCY FUNDS - (cont'd)

RETIREMENT FUNDS (cont'd)

The unfunded actuarial liability at June 30, 1984 was not available at the time of printing, but the report of the Retirement Board for the year ended June 30, 1983 indicated the total State liability was $749,295,050 and the liability of cities and towns on account of teacher members was $334,029,750; also the unfunded value of vested benefits was $734,797,700.

The Municipal Employees' Retirement System is administered by the State but the participating municipalities are liable for the cost of funding the system, including contributions collected from the employees.

Some public authorities and corporations have employee pension plans other than the State Employees Retirement Plan.

The Rhode Island Public Transit Authority has three non-contributory plans; one for bargaining unit employees, one for non-bargaining unit employees and one for employees of its Newport operations. Pension contributions charged to revenues for these plans amounted to $684,952. At July 1, 1983, actuarial present value of accumulated plan benefits amounted to $5,969,627 ($5,606,587 vested and $363,040 non-vested), compared to net assets available for benefits of $2,258,031.

Contributions to other pension plans approximated $400,000.

PAYROLL AND PENSION CLEARING FUND

Under State Law (Ch. 36-13-7), the financial liability of the State under the Deferred Compensation Program is limited "to the value of the particular fixed and variable life insurance or annuity contract or contracts purchased on behalf of an employee". Cumulative payroll deductions paid to insurance carriers amounted to $19,613,669 at June 30, 1984 from the inception of the program in January of 1976. Cumulative refunds made by the insurance carriers during this period amounted to $2,926,834, leaving a balance of $16,686,835. The cost of the underlying contracts and the State's liability to participate have been reflected in the above balance sheets at the amount of employee contributions, net of refunds.

Payroll deductions held in this fund are treated as liabilities instead of fund balance. The fund balance of $878,896 is principally a reserve for future group life insurance premium payments, in lieu of employer and employee contributions.

The cities, towns, and quasi-public bodies transmit to the General Treasurer funds for their Federal Insurance Contributions. These monies are then forwarded to the Secretary of the Treasury, Social Security Administrator by the Treasurer. As of June 30, 1984, this Fund had on hand $2,151,379 to be forwarded to the Administrator in behalf of these various public bodies.

10. BONDS AND NOTES PAYABLE

Bonds and notes payable at June 30, 1984 are summarized as follows:

	(In Thousands)	
General obligation bonds and notes:		
Bonds anticipation notes	$	$ 49,500
Serial bonds:		
Capital issues	190,190	
General issues	5,600	195,790
		245,290
Revenue bonds of the University and Colleges:		
University of Rhode Island	12,400	
Rhode Island College	3,066	
Community College of Rhode Island	3,261	18,727
Bonds (guaranteed by the State) of enterprise funds:		
Blackstone Valley District Commission	8,010	
R.I. Recreational Building Authority	600	8,610
Bonds and notes of public authorities and corporations:		
R.I. Housing and Mortgage Finance Authority	1,315,356	
R.I. Student Loan Authority	107,970	
R.I. Turnpike and Bridge Authority	51,915	
R.I. Public Building Authority	41,090	
R.I. Solid Waste Management Corporation	9,744	
R.I. Port Authority and Economic Development Commission	397	
	1,526,472	
Less bond discount and premium (net)	14,758	1,511,714
		$1,784,341

General obligation bonds mature as follows:

1985 - $23,525,000; 1986 - $21,110,000; 1987 - $19,580,000; 1988 - $17,845,000; 1989 - $16,840,000; and $96,890,000 thereafter. Also, in 1985, Bond Anticipation Notes in the amount of $49,500,000 will mature.

Revenue bonds of the university and colleges were issued under trust indentures and are collateralized by a pledge of revenues from the facilities financed. The facilities include housing, student union (including bookstores) and dining operations. Under terms of the trust indentures, net revenues from these operations are transferred to the trustees for payment of interest, retirement of bonds, and maintenance of facilities. The bonds are payable in increasing annual or semi-annual installments to various maturity dates. Installments are due as follows: 1985 - $879,000; 1986 - $903,000; 1987 - $952,000; 1988 - $903,000; 1989 - $925,000; and $14,165,000 thereafter.

Revenue bonds of Blackstone Valley District are due as follows: 1985 - $615,000; 1986 - $650,000; 1987 - $685,000; 1988 - $720,000; 1989 - $760,000; and $4,580,000 thereafter. Bonds of Recreational Building Authority are payable $200,000 annually from 1985 to 1987.

10. BONDS AND NOTES PAYABLE - (cont'd)

The Rhode Island Housing and Mortgage Finance bonds outstanding at June 30, 1984 amounted to $1,315,356,000, including serial bonds ($573,130,000), term bonds ($700,726,000) and construction loans and bond anticipation notes ($41,950,000). The serial bonds, with interest rates of 4.70% to 13.50%, mature as follows: 1985 - $52,750,000; 1986 - $50,560,000; 1987 - $48,965,000; 1988 - $48,275,000; 1989 - $45,565,000; and 1990 to 2010 - $327,015,000. The term bonds, with interest rates from 6.25% - 14.00%, are due 1998 to 2024, subject to varying redemption provisions.

The Rhode Island Student Loan Authority revenue bonds, $107,970,000 at June 30, 1984 are due January 1, 1985, with interest at 9.25% payable semi-annually.

The Rhode Island Turnpike and Bridge Authority bonds, $51,915,000 at June 30, 1984, consist of the following:

Newport Bridge Revenue Bonds, due Feb. 1, 2006:	
Series A, interest at 4.50%	$13,665,000
Series B, interest at 5%	7,250,000
Newport Bridge Bonds, guaranteed as to principal and interest by the State with interest at 3.80% to 5%, due in varying annual installments from Dec. 1, 2006 to Dec. 1, 2017, subject to varying redemption provisions	31,000,000
	$51,915,000

The revenue bonds require sinking fund payments as follows: 1985 - $650,000; 1986 - $700,000; 1987 - $750,000; 1988 - $800,000; $850,000 in 1989. Increasing amounts are due semi-annually thereafter to October 1, 2003 when the final sinking fund payment of $275,000 is due.

The Rhode Island Public Buildings Authority sold three series of State Public Projects Revenue bonds: 1979 Series A, $29,025,000, interest ranging from 5.75% to 6.50%, maturing at various dates through 1999; 1982 Series A, $430,000, interest at 10.50%, maturing at various dates through 1998; and 1983 Series A, $9,100,000 interest ranging from 7.0% to 8.25%, maturing at various dates through 1989. The proceeds of the 1979 series were used to finance construction of the J. Joseph Garrahy Judicial Complex and the acquisition of the Kent County Judicial Complex and Oliver Stedman Government Center; the proceeds of the 1982 Series provided permanent financing to construct the Marine Public Service Building for the University of Rhode Island School of Oceanography. The proceeds of the 1983 Series are being used to finance the acquisition of computer equipment and related software as well as training programs on behalf of public elementary, secondary, vocational, and higher educational institutions in Rhode Island. The bonds are secured by lease rentals payable by the State pursuant to lease agreements

10. BONDS AND NOTES PAYABLE - (cont'd)

relating to projects financed by the Authority and leased to the State. At June 30, 1984, $22,575,000 of 1979 Series A, $415,000 of 1982 Series A, and $9,100,000 of the 1983 Series A were outstanding. Principal payments are required on bonds as follows: 1985 - $3,190,000; 1986, 1987 - $3,340,000; 1988, 1989 - $3,345,000 and thereafter - $15,530,000. In May, 1984, the Authority sold $5,000,000 in State Public Projects Bond Anticipation Notes, known as the 1984 Series 1. These notes, which have an interest rate of 7% and mature on April 15, 1985, are secured by the proceeds received from the issuance of bonds or renewal notes by the Public Building Authority, as well as lease rentals payable by the State of Rhode Island. The proceeds from the 1984 Series 1 issue are being used to provide temporary financing for the repair, rehabilitation and renovation of the Providence County Courthouse. The Public Building Authority obtained title to the Providence County Courthouse from the State of Rhode Island in exchange for a $4,000,000 Project Acquisition Promissory Note. The Note, which bears interest at an annual rate of 11%, matures on May 15, 2004. The payment of principal and interest on this Note is secured by, and equal to, rental payments to be made by the State to the Public Building Authority pursuant to an agreement under which the State leased back the Courthouse from the Public Building Authority.

The Rhode Island Solid Waste Management Corporation had outstanding Solid Waste Disposal Revenue Bonds of $9,744,411 at June 30, 1984, consisting of $3,055,000 principal amount of Series A, 11.2%, due 1984-1991; and $6,038,845 principal amount of Series B, 6.75%, due 1984 - 1991; debts are as follows: $380,000 principal amount of Supplemental Series A, 9.5%, due 1986-1989; and $270,566 of notes payable secured by mortgages on machinery and equipment, 10.66%, monthly installments due through August, 1987. Maturities of long-term debt are as follows: 1985 - $1,131,556; 1986 - $1,268,144; 1987 - $1,363,984; 1988 - $1,386,755; 1989 - $1,473,831; 1990 - $1,496,556; 1991 - $1,623,585.

The Rhode Island Port Authority and Economic Development Corporation had $397,113 in outstanding bonds at June 30, 1984. The bonds are 1978 Series, 6½% sinking fund term bonds with interest and principal payable in equal monthly installments of $5,009 through March 1993. The Port Authority has the power to issue tax-exempt industrial development bonds to accomplish its corporate purpose of promoting economic development in the State. Except for the 1978 Series noted above, bonds issued by the Port Authority are not a debt or liability of the Authority. Accordingly, these bond obligations are not recorded by the Authority.

At June 30, 1984, the following bonds were authorized but unissued: general obligation bonds to finance capital projects $195,335,600, including $128,894,600 for the Bond Capital Fund and $66,441,000 for the Narragansett Bay Water Quality Management District Commission; bonds for enterprise funds $116,159,000, including $80,000,000 for Rhode Island Industrial Building Authority, $19,000,000 for Rhode Island Recreational Building Authority, $3,900,000 for Blackstone Valley District Commission and $13,259,000 for Narragansett Bay Water Quality Management District

10. BONDS AND NOTES PAYABLE - (cont'd)

Commission. The amount of authorized bonds that may be issued by the Industrial Building and Recreational Building Authorities is limited by mortgage balances that they have insured, $25,626,535 and $2,167,037, respectively, at June 30, 1984.

The public authorities and corporations are empowered to issue bonds, without voter approval, in accordance with their corporate purpose. The Rhode Island Solid Waste Management Corporation has authorized the issuance of a maximum of $250,000,000 in revenue bonds to finance a proposed resource recovery facility; none of these bonds have been issued at June 30, 1984. Subsequent to June 30, 1984, the following bonds were issued:

R.I. Solid Waste Management Corporation
$225,900,000 weekly adjustable/fixed rate Solid Waste Disposal Revenue Bonds (Quonset Point Project - Series 1984)

R.I. Housing and Mortgage Finance Corporation
$100,000,247 principal amount, Single Family Mortgage Acquisition Revenue Bonds, 1984 Series 1 consisting of a combination of serial bonds 7.25% - 10.75%, compound interest bonds 10.75% - 11.25%, and term bonds 11.80% with various maturities.
$99,999,355 principal amount Single Family Mortgage Finance Revenue Bonds, 1984 Series A consisting of a combination of serial bonds 6.75% -10.40%, compound interest bonds 9.50% - 10.50%, compound interest term bonds 11.375%, and term bonds 10.75% with various maturities.

The Rhode Island Housing and Mortgage Finance Corporation and three banks have entered into a Note Purchase Agreement expiring December 31, 1985 pursuant to which the banks are committed to purchase from time to time up to $30,000,000 in bond anticipation notes with a two-year maximum maturity to provide construction financing, or to fund outstanding bond anticipation notes previously issued, as specified in the agreement. At June 30, 1984, no notes were outstanding under the agreement.

The Rhode Island Industrial Facilities Corporation has issued in aggregate $248,838,500 of revenue bonds, equipment acquisition notes, and construction loan notes to finance various capital expenditures for Rhode Island business entities. The bonds and notes issued by the Corporation are not general obligations of the Corporation and are payable solely from the revenues derived from the related projects. They neither constitute nor give rise to a pecuniary liability for the Corporation nor do they represent a charge against its general credit. Under the terms of the various indentures and related loan and lease agreements, the business entities make loan and lease payments directly to the trustees of the related bond and note issues in amounts equal to interest and principal payments due on the respective issues. The payments are not shown as receipts and disbursements of the Corporation.

10. BONDS AND NOTES PAYABLE - (cont'd)

The State borrowed and paid off during the fiscal year, $85,000,000 at an interest of $5,432,548 to finance current operations of the General Fund in anticipation of expected revenues.

See note 11 for information concerning contingent liabilities relating to "Moral Obligation" bonds.

Loans Payable

Loans payable of the enterprise funds ($9,906,160 at June 30, 1984) represent liabilities of the Narragansett Bay Water Quality District Commission to the City of Providence ($9,106,160) and to the State ($800,000). The amounts due to the City are liabilities assumed by the Commission upon the acquisition of City's sewerage treatment facilities:

1980 Series B Sewer Bonds, due annually Sept. 1, 1984-2000, interest stated 10%, imputed 12%; face amount $6,242,400 less unamortized discount of $970,906 (at imputed rate)	$5,271,494
1982 Series 3 Public Improvement Bonds, 9.8668% stated interest, due annually Sept. 15, 1984-1995	3,834,666
	$9,106,160

The State loan is the Commission's portion of: (1) the State's 1982 Bond Anticipation Notes ($500,000), stated interest 7.75%, due December, 1984, and (2) the State's General Obligation Bonds ($300,000).

The public authorities' and corporations' loan payable of $3,582,000 represents a 4 1/8% mortgage note, dated June 27, 1972, of Rhode Island Public Transit Authority to the United States Urban Mass Transportation Administration. Principal is payable annually on June 30 as follows: 1980-1983 - $75,000; 1984-1994 - $100,000; 1995-2006 - increasing amounts. The Authority is in default on the note. Mortgage payments for the years 1980-1983 and interest payments for the years 1975-1983, aggregating $300,000 and $1,287,630, respectively, are past due. In 1978, Congress enacted a bill known as the "1978 Surface Transportation Act." Section 316 allows UMTA to forgive the Authority's entire debt to the Federal government in exchange for the Authorities' agreement to commit a sum equal to the local share that would have been required in 1966 had the amount of forgiven debt been the Federal share of a capital grant at that time. Accordingly, in the fiscal year ending June 30, 1984, UMTA forgave $1,176,330 of RIPTA's debt, applied to accrued interest.

Notes Payable

Notes payable of Public Authorities and Corporations at June 30, 1984 were as follows:

R.I. Port Authority and Economic Development Corporation:	
10.75% note payable to a trustee, payable in increasing quarterly payments with $2,299,269 and $1,244,399 due in the fiscal years 1985 and 1986, respectively	$ 3,543,668
R.I. Solid Waste Management Corporation:	
Non-interest bearing note payable to the State, due June 30, 1986	888,975
10.66% note payable to a financial institution in monthly installments of $8,421 through August, 1987, secured by mortgages on machinery and equipment	270,566
6.5% demand note payable to bank	50,000
R.I. Public Transit Authority:	
6.2% Revenue Anticipation Notes due October 28, 1984	5,868,500
10.6% demand note payable to bank	1,000,000
R.I. Public Buildings Authority:	
7% State Public Projects Bond Anticipation Notes maturing on April 15, 1985	5,000,000
11% Project Acquisition Promissory Note maturing on May 15, 2004	4,000,000
	$20,621,709

11. CONTINGENCIES

MORAL OBLIGATION BONDS

Some State authorities are empowered by law to issue bonds, which although not guaranteed by the State, are "moral obligations" of the State. At June 30, 1984, the following "moral obligation" bonds were outstanding:

	In thousands
Rhode Island Housing and Mortgage Finance Corporation, 4.55% - 12.875%, payable annually to 2017	$ 310,480
Rhode Island Port Authority and Economic Development Corporation, 8% payable annually to 1995	1,115
	$ 311,595

11. CONTINGENCIES - (cont'd)

CONTINGENCIES

The State is involved in various civil law suits which could result in monetary loss to the State. The suits are in various developmental stages, some to the point that a favorable decision with no or minimal loss is anticipated, others where the outcome and amount of loss, if any, cannot be determined and others which are still in the discovery stages. None of these actions has reached the stage where a material judgement against the State is anticipated.

The University is contingently liable as guarantor of loans to fraternities and sororities in the amount of $777,946; it is also committed to contribute $1,016,023 plus interest, over a period of 20 years as its share of the capital and administrative cost of construction by the Town of South Kingstown of a regional waste water system serving the university and, also, to share in operating costs.

The Rhode Island Solid Waste Management Corporation is involved in a lawsuit that seeks relief against the Corporation for landfill operation violations and seeks to prevent the Corporation from accepting any further waste at the landfill. The Corporation received an order from the Environmental Protection Agency (EPA) requiring the monitoring, testing, analyzing and the reporting of certain conditions at the landfill. The studies are being performed to comply with the requirements of the order. In addition, the landfill was named as a proposed addition to the EPA's Superfund National Priorities List. Recent governmental legislation, regulation and enforcement activities reflect a continuing public and governmental concern and interest in providing for environmentally sound solid waste treatment and disposal practices. The Solid Waste Management Corporation is presently unable to predict the impact of present and developing laws, regulations, and enforcement activities upon its future capital and operating costs but believes that such impact may be significant.

COMMITMENTS

Commitments arising from encumbrances outstanding at June 30, 1984 approximated $158,200,000 and are summarized as follows:

General funds ($9,400,000 to be funded by federal funds, $1,400,000 to be funded substantially by appropriations carried forward and $500,000 by other sources)	$ 11,300,000
University and Colleges (to be funded principally out of 1985 appropriations)	900,000
Special revenue funds	89,900,000
Bond capital fund (to be funded from reserved fund balances at June 30, 1984)	13,500,000
Internal Service, Enterprise and Trust funds (to be funded by available funds and 1984 operations)	42,600,000
	$158,200,000

11. CONTINGENCIES - (cont'd)

COMMITMENTS - (cont'd)

The Rhode Island Solid Waste Management Corporation agreed to financially assist the Town of Johnston, Rhode Island, the municipality in which the corporations landfill is located, in bringing city water to various Johnston residents. In connection with this project, the town issued $500,000 of five-year general obligation bonds. The Corporation will be assessed additional property taxes to amortize the bonds at a total cost of approximately $667,000 over the five-year period. The Solid Waste Management Corporation estimated that a minimum of $3,000,000 will be required for final landfill closure costs assuming that final closure takes place no later than June, 1991. Accordingly, $375,000 is being charged to operations annually, beginning in Fiscal Year 1985, to provide for the above amount on the aforementioned date. The Solid Waste Management Corporation also has contractual commitments approximating $330,000.

The Rhode Island Housing and Mortgage Finance Authority had loan commitments of $36,906,750 under various loan programs at June 30, 1984, which will be funded by proceeds upon disposition of temporary investments.

The Rhode Island Student Loan Authority has loan purchase commitments of $23,000,000 at June 30, 1984.

FEDERAL GRANTS

The State receives significant amounts of Federal Grants under grant agreements which specify the purpose of the grant and conditions under which the funds may be used. Generally, these grants are subject to audit. Any disallowances as a result of these audits become a liability of the State. No accrual has been recorded since neither the likelihood nor the amount of an unfavorable disallowance is currently determinable.

12. LEASE COMMITMENTS

OPERATING LEASES

The State is committed under numerous operating leases covering real property and equipment that expire over the next fifteen years and the next three years respectively. Operating lease expenses totaled approximately $6,554,361 for the fiscal year ended June 30, 1984.

Most of the operating leases contain an option allowing the State, at the end of the initial lease term, to renew its lease at the then fair rental value. In most cases, it is expected that these leases will be renewed or replaced by other leases.

12. Lease Commitments - (Cont'd)

The following is a summary of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1984:

Fiscal Year Ending June 30	In Thousands
1985	$ 4,941
1986	3,123
1987	2,515
1988	2,097
1989	1,591
Later Years	1,805
Total Minimum Payments Required	$ 16,072

The total minimum payments shown above have not been reduced by any sublease receipts, which amounts are insignificant.

CAPITAL LEASES

The State has entered into capital leasing agreements with the R.I. Public Buildings Authority for construction, acquisition, or renovation of certain public buildings, and acquisition of computer equipment and related software. Under the agreements, the State will pay rent consisting of the following amounts:

1. Semiannual debt service payments required to retire revenue bonds and pay the interest thereon.

2. Note interest expense payable by the Authority.

3. Annual administrative expenses of the Authority.

4. Any sums necessary to cover construction costs which exceed the proceeds from the sale of initial bonds.

At the end of the lease period, the State may purchase the building for $1.00. Purchase may be made at any time prior at an amount sufficient to pay all outstanding bonds and notes and all other obligations incurred in connection with the project plus the sum of $1.00.

In addition, the State leases transportation equipment (trucks) and data processing equipment under capital leases expiring over the next five years.

12. LEASE COMMITMENTS - (cont'd)

The following is a schedule by years of future minimum rental payments required under capital leases that have initial or remaining noncancelable lease term in excess of one year as of June 30, 1984:

Fiscal Year Ending	In thousands		
June 30	R.I. Public Building Authority	Other	Total
1985	$ 8,190	$1,768	$ 9,958
1986	3,340	1,459	4,799
1987	3,340	840	4,180
1988	3,345	101	3,446
1989	3,345	39	3,384
Later Years	15,530	1	15,530
Total Minimum Payments Required	$37,090	$4,207	$41,297

13. OTHER

INCOME FROM INVESTMENTS

Restricted revenues of the general fund include income on investments of the highway and bond capital funds, amounting to $219,170 and $2,464,649, respectively, which, as provided in the law, is income of the general fund rather than the recipient funds.

CAPITAL OUTLAY

Capital outlay from the bond capital fund amounted to $14,126,102. Capital outlays financed through the general fund and special revenue funds amounted to $8,793,068 and $68,456,918 respectively.

DEBT SERVICE

General fund expenditures for debt service amounted to $39,322,459.

14. PUBLIC AUTHORITIES AND CORPORATIONS

Financial data with respect to the Public Authorities and Corporations is summarized (expressed in thousands) as follows:

	Assets	Fund Equity	Revenues	Net Income (Loss)
R.I. Port Authority and Economic Development Corporation	$ 48,182	$ 43,408	$ 10,379	$ 1,836
R.I. Water Resources Board Corporate	799	31	22	20
R.I. Solid Waste Management Corporation	11,882	761	4,474	600
R.I. Housing and Mortgage Finance Corporation	1,487,883	106,009	136,257	19,856
R.I. Public Transit Authority	22,342	7,408	19,881	(2,005)
R.I. Turnpike and Bridge Authority	77,071	4,943	10,235	2,971
R.I. Public Buildings Authority	58,990	1,049	4,564	914
R.I. Student Loan Authority	117,441	4,784	13,270	750
R.I. Industrial Facilities Corporation	404	372	208	114
	$1,824,994	$168,765	$199,290	$25,056

Notes and Loans Receivable

At June 30, 1984 the following Public Authorities and Corporations had notes and loans receivable:

R.I. Housing and Mortgage Finance Corporation	$1,101,009,632
R.I. Student Loan Authority	72,670,098
R.I. Port Authority and Economic Development	7,441,667
	$1,181,121,397

Housing and mortgage loans are secured by first lien on real and personal property and, in some instances are federally insured. The student loans are insured by the Rhode Island Higher Education Assistance Authority, which in turn has a reinsurance agreement with the Federal government. The Economic Development loans include $7,700,470 in principal and interest on a loan made for the purpose of constructing and equipping a shipbuilding facility at Coddington Cove, Aquidneck Island, R.I. It is guaranteed by a corporation and is payable in 60 quarterly installments commencing July, 1984.

14. PUBLIC AUTHORITIES AND CORPORATIONS - (cont'd)

Rhode Island Turnpike and Bridge Authority Loans

During the year ended June 30, 1984, the R.I. Turnpike and Bridge Authority repaid to the State's general fund $500,000 of the $13,371,565 in interest that the State had paid on Authority bonds guaranteed by the State. The balance of $6,500,000 is included in due to other funds in the combined balance sheet at June 30, 1984.

Revenues - Operating Assistance

Revenues of the R.I. Public Transit Authority include operating assistance grants of $11,756,000 from the Federal and State governments.

Rhode Island Solid Waste Management Corporation

Consulting services associated with the development of proposed recovery facilities ($406,551 at June 30, 1984) have been deferred as they may be recoverable in future revenue. Realization of these costs is dependent upon the successful development of the proposed facilities, the outcome of which cannot be determined at this time.

FINANCIAL SECTION

COMBINING AND INDIVIDUAL FUND

AND

ACCOUNT GROUP STATEMENTS

AND

SCHEDULES

FINANCIAL SECTION

	Exhibit/ Schedule
GENERAL FUND:	
Balance Sheets	A-1
Statement of Revenues, Expenditures, and Changes in Available Fund Balance.	A-2
Statement of Revenues - Estimated and Actual	A-3
Summary Statement of Available Appropriations, Expenditures, and Balances	A-4
Statement of Expenditures Compared with Appropriations	A-5
Statement of Receipts and Disbursements	A-6
Schedule of Appropriations	A-7
Analysis of Appropriation for Contingencies	A-8
Statement of Imprest Cash Funds	A-9
Comparative Statement of Taxes Receivable and Accounts Receivable	A-10
Statement of Expenditures by Source of Funds	A-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
BALANCE SHEETS
June 30, 1984 and 1983

Exhibit A-1

ASSETS	1984	1983
Cash (Exhibit A-6)	$(15,721,468)	$ 12,180,670
Imprest Cash	115,675	99,350
Investments, At Cost	77,357,203	15,357,668
Receivables (Net of Allowance for Uncollectible and Unavailable):		
Taxes (Net of Allowance of $3,270,416, 1984; $8,583,041, 1983)	33,844,459	31,045,773
Accounts (Net of Allowance of $929,728, 1984; $841,040, 1983)	10,688,777	9,186,342
Due from Federal Government	26,020,772	22,121,805
Due from Highway Fund		655,638
Advances to Internal Service Funds	3,377,500	3,377,500
Advances to Other Funds	380,000	1,535,000
Total Assets	$136,062,918	$ 95,559,746

LIABILITIES AND FUND EQUITY		
Liabilities:		
Vouchers and Accounts Payable	$ 53,450,660	$ 42,452,725
Accrued Payroll and Employee Benefits	4,449,935	14,028,154
Due to Other Governments	10,493,962	10,540,661
Other Liabilities	2,789,777	1,912,189
Total Liabilities	$ 71,184,334	$ 68,933,729
Fund Equity:		
Appropriations Carried Forward:		
General and Special Appropriations	$ 18,046,589	$ 9,056,553
Departmental Restricted Revenue	4,549,632	3,940,631
Federal Grants	6,771,467	6,219,418
	$ 29,367,688	$ 19,216,602
Reserved for Advances to:		
Departmental Imprest Cash	$ 115,675	$ 99,350
Internal Service Funds	3,377,500	3,377,500
	$ 3,493,175	$ 3,476,850
Available Fund Balance (Exhibit A-2)	32,017,721	3,932,565
Total Fund Equity	$ 64,878,584	$ 26,626,017
Total Liabilities and Fund Equity	$136,062,918	$ 95,559,746

See Notes 3 and 4 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit A-2

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN AVAILABLE FUND BALANCE
For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Revenues:		
Taxes	$ 791,521,183	$ 714,945,405
Licenses and Fees	12,040,276	11,013,140
Fines and Penalties	12,012,094	9,333,640
Sales and Services	94,480,775	94,163,869
Income from Investments	758,133	308,858
Miscellaneous Revenue	24,137,237	20,360,986
Shared Federal Revenue		216,794
Departmental Restricted Revenue	26,561,371	18,621,321
Intrafund Transfers	261,732	135,730
Federal Grants	310,582,550	291,707,162
Total Revenues	$1,272,355,351	$1,160,806,905
Expenditures:		
Individual and Family Development	$ 992,520,437	$ 930,927,189
Economic Development	51,375,872	51,615,430
Public Safety	31,862,408	29,767,568
Transportation	61,276,754	56,952,735
Comprehensive Support	104,795,695	101,651,010
Total Expenditures	$1,241,831,166	$1,170,913,932
Excess of Revenues Over (Under) Expenditures	$ 30,524,185	$ (10,107,027)
Other Financing Sources (Uses):		
Increase in Reappropriations	$ (10,417,483)	$ (4,336,680)
Increase in Amounts Due from Federal Government	4,180,995	1,750,777
Adjustment - Prior Year Transactions	513,935	312,247
Prior Year Expenditure Refunds	389,158	944,092
Prior Year Adjustment of Expenditures - Federal Grants and Restricted Funds	227,518	572,896
Prior Year Adjustment of Expenditures - FICA	1,283,173	
Repayment of Loan to Rhode Island Recreational Building Authority	700,000	
Repayment of Loan to Central Crime Laboratory	100,000	
Prior Year Adjustment of Expenditures - Highway Fund		6,673,732
Repayment of Loan to Rhode Island Turnpike and Bridge Authority		4,800,000
Repayment of Loan to Narragansett Bay Water Quality Management District Commission		150,000
Net Advances to Other Funds (Change in Reserved Fund Balance)	(16,325)	(1,425)
Total Other Financing Sources	$ (2,439,029)	$ 10,865,639
Increase (Decrease) in Fund Balance	$ 28,085,156	$ 758,612
Available Fund Balance - July 1	3,932,565	3,173,953
Available Fund Balance - June 30 (Exhibit A-1)	$ 32,017,721	$ 3,932,565

See Notes 3 and 4 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-1

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1984

	Estimated Revenue	Amended Estimated Revenue	(Exhibit A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
TAXES				
Personal Income Tax	$269,219,310	$275,003,000	$284,148,650	$ 9,145,650
General Business Taxes:				
Business Corporation Tax	47,870,768	47,927,000	57,020,363	9,093,363
Franchise Tax	1,413,440	1,204,000	1,222,814	18,814
Gross Earnings Tax - Public Utilities	64,100,000	56,300,000	58,881,615	2,581,615
Income Tax - Financial Institutions	1,500,000	(1,500,000)	(2,043,361)	(543,361)
Tax on Insurance Companies	17,000,000	15,100,000	16,390,628	1,290,628
Tax on Deposits - Banking Institutions	6,600,000	8,300,000	6,286,620	(2,013,380)
Gross Earnings Tax - Petroleum Companies	5,900,000	5,531,000	5,196,558	(334,442)
Sales and Use Taxes:				
Sales and Use Tax	218,900,000	240,094,000	245,554,863	5,460,863
Motor Vehicle Tax	16,500,000	17,500,000	17,922,122	422,122
Gasoline Tax	46,554,316	41,848,000	45,970,102	4,122,102
Cigarette Tax	31,357,853	29,300,000	29,309,836	9,836
Tax on Mfg. of Beers, Liquors, etc.			5,619	5,619
Alcoholic Beverage Import Fees	9,740,889	7,800,000	7,637,442	(162,558)
Fuel Use Tax on Motor Carriers		400,000	518,552	118,552
Other Taxes:				
Inheritance Tax	11,511,794	8,826,000	9,311,515	485,515
Gift Tax	200,000	280,000	459,858	179,858
Non-Resident Contractor Tax	110,868	65,000	34,572	(30,428)
Realty Transfer Tax	1,600,000	2,000,000	2,109,183	109,183
Dog Racing - Pari-Mutuel Betting	5,000,000	4,500,000	4,469,257	(30,743)
Tax on Breakage	200,000	200,000	181,582	(18,418)
Jai Alai - Pari-Mutuel Betting	1,100,000	950,000	824,890	(125,110)
Tax on Breakage		25,000	19,526	(5,474)
Admissions Tax - Racing	100,000	100,000	88,377	(11,623)
Total Taxes	$756,479,238	$761,753,000	$791,521,183	$ 29,768,183

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-2

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1984

	Estimated Revenue	Amended Estimated Revenue	(Exhibit A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
DEPARTMENTAL REVENUE RECEIPTS AVAILABLE FOR GENERAL PURPOSES				
Licenses and Fees	$ 11,801,101	$ 11,801,695	$ 12,040,276	$ 238,581
Fines and Penalties	9,300,000	10,293,100	12,012,094	1,718,994
Sales and Services	101,145,661	97,266,550	94,480,775	(2,785,775)
Miscellaneous	21,500,000	22,573,600	24,895,370	2,321,770
Total Departmental Revenue Receipts Available for General Purposes	$143,746,762	$141,934,945	$143,428,515	$ 1,493,570
Total General Revenue	$900,226,000	$903,687,945	$934,949,698	$ 31,261,753
DEPARTMENTAL RESTRICTED REVENUE RECEIPTS AVAILABLE FOR SPECIFIC PURPOSES				
Department of Health	$	$ 95,074	$ 185,557	$ 90,483
Department of Social and Rehabilitative Services	31,473	31,473	75,610	44,137
Elementary and Secondary Education	4,658,536	4,843,812	4,662,683	(181,129)
Department of Library Services		27,658	22,889	(4,769)
Department of Labor	148,952	254,452	278,623	24,171
Department of Environmental Management	263,626	625,784	928,209	302,425
Department of Business Regulation	101,602	628,428	645,023	16,595
Department of Transportation	6,000,000	6,482,799	6,502,180	19,381
Executive Department	25,000	425,000	426,160	1,160
Treasury Department			5,662	5,662
Department of Community Affairs	375,426	650,697	456,237	(194,460)
Legislative Department			310,545	310,545
Judicial Department		7,500	15,000	7,500
Other Commissions and Agencies	1,280,759	1,486,722	1,325,175	(161,547)
Miscellaneous	4,280,250	4,780,250	10,640,728	5,860,478
Department of Economic Development			3,658	3,658
Department of Elderly Affairs	22,931	21,680	20,176	(1,504)
Department for Children and Their Families			57,256	57,256
Total Departmental Restricted Revenue Receipts Available for Specific Purposes	$ 17,188,555	$ 20,361,329	$ 26,561,371	$ 6,200,042

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-3-3

GENERAL FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

For the Fiscal Year Ended June 30, 1984

	Estimated Revenue	Amended Estimated Revenue	(Exhibit A-2) Actual Revenue	Actual Over (Under) Amended Estimated Revenue
FEDERAL GRANTS				
Department of Mental Health, Retardation and Hospitals	$ 4,253,164	$ 6,193,021	$ 4,970,901	$ (1,222,120)
Department of Health	9,594,104	12,480,216	11,198,840	(1,281,376)
Department of Social and Rehabilitative Services	206,490,040	210,683,514	205,395,818	(5,287,696)
Department of Corrections		14,710	14,710	
Department of Elementary and Secondary Education	58,744,396	36,178,126	32,861,999	(3,316,127)
Department of State Library Services	477,616	837,828	837,828	
Department of Labor	60,200	48,964	57,935	8,971
Department of Environmental Management	2,686,320	6,301,631	5,624,584	(677,047)
Department of Transportation		13,212,471	10,303,988	(2,908,483)
Executive Department	5,577,936	6,266,770	3,757,659	(2,509,111)
Department of State		24,400	24,400	
Department of Attorney General		393,750	421,000	27,250
Department of Administraton	665,500	402,967	225,393	(177,574)
Department of Community Affairs	16,108,620	30,376,248	19,839,101	(10,537,147)
Other Commissions and Agencies	1,512,020	3,478,962	1,795,616	(1,683,346)
Department of Economic Development		15,283,172	8,143,294	(7,139,878)
Department of Elderly Affairs	4,450,116	6,147,876	4,402,182	(1,745,694)
Department for Children and Their Families	669,400	1,342,090	686,289	(655,801)
Office of Higher Education	41,044	29,697	21,013	(8,684)
Total Federal Grants	$ 311,330,476	$ 349,696,413	$ 310,582,550	$ (39,113,863)
INTRAFUND TRANSFERS				
Department of Mental Health, Retardation and Hospitals	$	$	$ 15,454	$ 15,454
Department of Health			8,442	8,442
Department of Environmental Management			90,948	90,948
Executive Department			56,382	56,382
Department of Community Affairs			30,016	30,016
Judicial Department			7,035	7,035
Department of Economic Development			40,000	40,000
Department for Children and Their Families			13,455	13,455
Total Intrafund Transfers	$	$	$ 261,732	$ 261,732
TOTAL REVENUE - GENERAL FUND	$1,228,745,031	$1,273,745,687	$1,272,355,351	$ (1,390,336)

See Notes 3 and 4 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-4

GENERAL FUND
SUMMARY STATEMENT OF AVAILABLE APPROPRIATIONS, EXPENDITURES, AND BALANCES
For the Fiscal Year Ended June 30, 1984

Department or Activity	(1) Net Balances Brought Forward	Appropriations and Transfers	Appropriation of Departmental Restricted Revenues, Federal Grants and Intrafund Transfers	Total Available	Expenditures	Balance	Reimbursements Due from Federal Funds	Available Appropriations	Balances Lapsed to Surplus	Balances Carried Forward
Mental Health, Retardation and Hospitals	$ (88,580)	$ 140,435,323	$ 4,986,355	$ 145,333,098	$ 145,656,843	$ (323,745)	$ 479,007	$ 155,262	$	$ 155,262
Health	(114,842)	17,567,631	11,392,839	28,845,628	27,786,664	1,058,964	279,559	1,338,523	503,046	835,477
Social and Rehabilitative Services	(13,831,949)	174,361,013	205,471,428	366,000,492	378,080,639	(12,080,147)	18,015,212	5,935,065	671,151	5,263,914
Corrections	131,137	28,185,039	14,710	28,330,886	28,302,895	27,991		27,991		27,991
Elementary and Secondary Education	(505,280)	207,990,158	37,534,680	245,019,558	245,437,314	(417,756)	1,050,682	632,926	154	632,772
State Library Services	255,580	2,454,028	860,717	3,570,325	3,135,860	434,465		434,465		434,465
Labor	28,135	3,964,880	336,559	4,329,574	4,244,910	84,664		84,664		84,664
Environmental Management	540,309	18,785,453	6,643,740	25,969,502	24,692,589	1,276,913	425,828	1,702,741	81,334	1,621,407
Business Regulation	331,074	2,578,379	645,023	3,554,476	3,041,045	513,431		513,431		513,431
Transportation	507,836	51,428,201	16,806,168	68,742,205	65,826,615	2,915,590	2,108,553	5,024,143		5,024,143
Executive	(308,391)	20,215,839	4,240,201	24,147,649	24,303,289	(155,640)	919,324	763,684		763,684
State	161,966	2,089,344	24,400	2,275,710	2,103,777	171,933		171,933	95,485	76,448
Attorney General	96,577	4,244,137	421,000	4,761,714	4,575,533	186,181		186,181		186,181
Treasury	47,665	2,271,484	5,662	2,324,811	2,287,399	37,412		37,412	20,326	17,086
Administration	571,230	32,207,665	225,393	33,004,288	32,358,343	645,945	37,238	683,183		683,183
Community Affairs	748,660	21,618,659	20,336,335	42,703,654	38,481,915	4,221,739	759,217	4,980,956	58,984	4,921,972
Legislative	537,924	6,832,491	310,545	7,680,960	6,772,948	908,012		908,012		908,012
Judicial	1,468	17,540,120	22,035	17,563,623	17,041,254	522,369		522,369	65,337	457,032
Other Commissions and Agencies	1,199,957	10,227,147	3,120,791	14,547,895	13,017,104	1,530,791	279,810	1,810,601		1,810,601
General	4,617,150	429,833	10,640,728	15,687,711	13,463,707	2,224,004		2,224,004	2,466	2,221,538
Special Legislative Appropriations	259,700	725,105		984,805	846,105	138,700		138,700	35,700	103,000
Economic Development	664,638	4,914,673	8,186,952	13,766,263	13,957,313	(191,050)	691,592	500,542	146,683	353,859
Elderly Affairs	(47,291)	3,226,842	4,422,358	7,601,909	7,593,152	8,757	46,084	54,841	3,991	50,850
Children and Their Families	1,256,957	35,738,583	757,000	37,752,540	36,548,993	1,203,547	920,034	2,123,581		2,123,581
Office of Higher Education	48,798	102,295,206	21,013	102,365,017	102,274,960	90,057	8,631	98,688	1,554	97,134
Total	$ (2,889,572)	$ 912,327,233	$ 337,426,632	$1,246,864,293	$1,241,831,166	$ 5,033,127	$ 26,020,771	$ 31,053,898	$ 1,686,211	$29,367,687

(1) Reconciliation - Appropriations Brought Forward

Appropriations Carried Forward June 30, 1983		$19,216,602
Adjustments - Net Decrease		266,398
Adjusted Appropriations Carried Forward June 30, 1983		$18,950,204
Reimbursements Due from Federal Government June 30, 1983	$22,121,805	
Adjustments - Decrease	282,029	
Adjusted Reimbursements Due from Federal Government June 30, 1983		21,839,776
		$(2,889,572)

See Notes 3 and 4 to Combined Financial Statements.
Parentheses denote red figure.
Totals may not agree because dollars have been rounded.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

Exhibit A-5-1

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
MENTAL HEALTH, RETARDATION AND HOSPITALS (MHRH)									
OFFICE OF DIRECTOR		516,480		516,480	507,574	8,906			
CHAPLAIN SERVICES		60,924		60,924	60,924				
C-DEVELOP RI MENT HLTH MANPWR AUTH	3,287-		47,860	44,573	47,061		2,488-		2,488-
CETA/SYEP OFFICE OF DIRECTOR			821	821	821				
OFFICE OF EXECUTIVE DIRECTOR		89,705		89,705	87,677	2,027			
COMM RESIDNTL & RESOURCE DEV		77,283		77,283	77,133	150			
OFFICE OF ASSISTANT DIRECTOR		213,839		213,839	213,327	512			
OFFICE OF ASSISTANT DIRECTOR		91,315		91,315	86,049	5,266			
EMPLE & LBR RELATN TRNG & DEVLPMT		682,655		682,655	676,783	5,872			
TRAINNING AND DEVLOPMENT		95,823		95,823	94,619	1,204			
CETA/SYEP LABOR RELATIONS & TRNG			733	733	733				
OFFICE OF ASSISTANT DIRECTOR		53,527		53,527	53,527				
UTILITIES BUILDING MAINTENANCE		3,158,006		3,158,006	2,869,778	261,622	7,106		7,106
REPAIRS-GROUNDS MAINT & MTR POOL		1,898		1,898	1,898				
REPAIRS-INSTITUTE OF MENTAL HEALTH		104,019		104,019	84,575	15,909	3,535		3,535
REPAIRS-GENERAL HOSPITAL		103,411		103,411	85,434	17,029	948		948
REPAIRS - CENTRAL POWER PLANT		409		409	409				
CENTRAL POWER PLANT		6,450,981		6,450,981	6,375,690	72,221	3,070		3,070
SECURITY POLICE		327,942		327,942	326,190	1,752			
GROUNDS MAINT & MOTOR POOL		1,035,698		1,035,698	1,034,946	752			
OFFICE OF ASSISTANT DIRECTOR		70,063		70,063	70,003	60			
C-DEV DISAB SVCS & FACILITIES	38,020-		247,130	209,110	238,772	62,887	92,049-		92,049-
FINANCIAL & MANAGEMENT SERVICES		1,719,879		1,719,879	1,703,163	16,583	132		132
ADMINISTRATIVE SERVICES		359,841		359,841	358,710	1,131			
SPEC FACILITY AGENCY FOOD PROC FAC		21,438		21,438	13,410	7,860	168		168
CENTRAL LAUNDRY		21,847		21,847		21,847			
PATIENTS RESOURCES & BENEFITS SVCS		523,067		523,067	509,363	9,629	4,075		4,075
OFFICE OF ASST DIRECTOR		165,542		165,542	165,181	361			
EARLY INTERVENTION PGM RETARDATION		664,933		664,933	565,896	99,037			
CETA/SYEP OFFICE OF ASST DIRECTOR			891	891	891				
COMMUNITY SERVICES PROG M R		13,029,849		13,029,849	12,950,117	71,610	8,122		8,122
DR JOS H LADD SCHOOL		20,775,761		20,775,761	20,638,876	94,257	42,628		42,628
MULTI-HANDICAPPED UNIT ICMR		2,796,165		2,796,165	2,788,706	7,459			
COMMUN. RES. PROG-LADD OPERATED		5,937,392		5,937,392	5,902,725	26,950	7,717		7,717
CETA/SYEP LADD SCHOOL			5,124	5,124	5,124				
DIV OF SOCIAL & DEVELOP SERVICES		13		13	13				
OFFICE OF ASST DIRECTOR		81,029		81,029	81,029				
MENTAL HEALTH BLOCK GRANT	4,923-		2,524,104	2,519,181	2,798,200	759	279,777-		279,777-
C-MENTAL HEALTH JOBS BILL GRANT			54,811	54,811	58,688	51,096	54,973-		54,973-
INSTITUTE OF MENTAL HEALTH		21,047,948		21,047,948	20,934,696	113,252			
COMMUNITY MENTAL HEALTH PROGRAM		6,212,350		6,212,350	6,113,692	48,492	50,166		50,166
COMMUNITY MENTAL HEALTH PROGRAM		1,065,114		1,065,114	1,046,872	14,408	3,834		3,834
RI COMMUNITY SUP SYS & STRAT DEV	13,950-		99,663	75,713	75,717	7,910	7,914-		7,914-
CETA/SYEP COMM M H PROGRAM			891	891	891				
OFFICE OF ASSOCIATE DIRECTOR		131,454		131,454	131,424	30			

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-067

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE - AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
MENTAL HEALTH, RETARDATION AND HOSPITALS (MHRH)									
GENERAL HOSPITAL		31,596,070		31,596,070	31,373,554	203,316	19,200		19,200
ZAMBARANO MEMORIAL HOSPITAL		13,517,390		13,517,390	13,485,095	28,318	3,886		3,886
CETA/SYEP ZAMBARANO HOSPITAL			6,993	6,993	6,993				
ASSIST DIR-SUBSTANCE ABUSE		55,014		55,014	55,014				
SUBSTANCE ABUSE BLOCK GRANT	7,696		1,332,678	1,340,233	1,351,379	13,577	24,723-		24,723-
C-SUBSTANCE ABUSE JURS BILL GRANT			61,475	61,475	64,484		3,009-		3,009-
DRUG ABUSE UNIT		1,394,375		1,394,375	1,298,037	96,288			
TREATMT ALTRNTV TO ST CRIME TASC		279,064		279,064	278,259	805			
C-DRUG ABUSE SERVICES PROJECT	12,382-			12,382-	12,382				
C-STHDF DRUG ABUSE PLNG GRANT	5,007-			5,007-	5,007				
P-DEV PLANS ST DRUG ABUSE PLNG SV	3,963-		12,647	8,684	8,786		102-		102-
C-DEVELOP STATE PREVN & CONTRL PGM	4,897-		4,676	811-	809		2-		2-
SERVICES FOR ALCOHOLICS		3,312,256		3,312,256	3,141,434	176,147	675		675
ALCOHOL HIGHWAY SAFETY PROGRAM		10,949		10,949	3,949	13,000			
ALCOHOL SERVICES BLOCK GRANT	7,214-		598,885	598,885	600,773	2,078	13,970-		13,970-
C-ALCOHOL ABUSE & PREVENTION	2,163-		415	1,748-	1,748				
C-IMPLEMENT UNIFORM ALCOHOLISM ACT	390-			390-	390				
CENTRAL PHARMACY SERVICES UNIT		2,626,746		2,626,746	2,626,746				
TOTAL	90,298-	140,439,373	4,984,355	145,333,429	144,080,473	1,570,370	323,744-		323,744-
HEALTH									
OFFICE OF DIRECTOR		245,192		245,192	234,328		10,864	10,864	
SUPPORT OF MEDICAL EDUCATION		1,184,253		1,184,253	1,184,253				
ASSESMTS-HAZ SUBST-RT TO KNOW ACT			173,773	173,773	54,369		119,404		119,404
OFFICE OF STATE MEDICAL EXAMINERS		734,426		734,426	696,926		37,500		37,500
DIV OF LEGAL SERVICES		119,260		119,260	119,260				
OFFICE OF ASSOCIATE DIRECTOR		154,980		154,980	110,106		44,874	44,874	
DIV OF MANAGEMENT SERVICES		811,292		811,292	780,683	700	29,909	28,909	1,000
CETA/SYEP HEALTH DEPT			8,442	8,442	8,442				
DIVISION OF VITAL STATISTICS		447,327		447,327	427,964	5,595	13,768	13,113	655
C-PI VITAL ST DATA COLL PREP & SUB	117-		44,652	48,540	48,733		707		707
P-NATIONAL DEATH INDEX	3,193		3,239	6,337	5,525		787		787
P-PI STAT DATA COL PREP & SUB			18,600	18,600	17,944		156		156
CATASTROPHIC HEALTH INSURANCE		2,340,305		2,340,305	2,340,305				
DIV OF PROFESSIONAL REGULATION		348,831		348,831	281,650		67,181	53,181	14,000
BOARD OF HAIRDRESSING		104,191		104,191	104,191				
DIVISION OF FISCAL ASSIST (MIC)		54,773		54,773	51,192		3,581	3,581	
C-SPEC SUPP FUND PGM WOMEN INFANTS	1,094-		1,527,442	1,521,352	1,521,977		625-		625-
C-SP SUPP FUND PGM MN & IND FYR2	2,494		5,020,807	5,027,713	4,927,995		99,718		99,718
OFFICE OF ASSOCIATE DIRECTOR		67,686		67,686	67,686				
C-RAPE PREVENTION YEAR A	1,494-		5,010	3,516	2,316		1,200		1,200
C-RAPE PREVENTION	0		0,000	0,000	2,316		3,470		3,470

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-003

Department or Agency	Net Balances Brought Forward	Appropriations and Transfers	Restricted, Federal Grants and Interfund Transfers	Total Available	Expenditures	Encumbrances	Unencumbered Balance Allowed	Balance Lapsed to Surplus	Balances Carried Forward
DIV OF EMERGENCY MED SERVICES		260,170		260,170	235,313		30,857	30,857	
MV VIOLATN SP ASSESS EMERG MED SVS	15,000		46,561	62,161	27,353	2,000	32,808		32,808
DIVISION OF HEALTH PROMOTION		233,021		233,021	233,021				
C-PREVENTIVE HLTH BLOCK YEAR A	44,050-		233,148	189,098	155,879		33,220		33,220
BEHAVIORAL RISK FACTOR SURVEILLANCE			3,000	3,000	6,444		3,444-		3,444-
C-PREV HEALTH BLOCK-YR B			316,448	316,448	276,604		39,844		39,844
DIV OF MED CARE STANDARDS		247,319		247,319	238,992	1,700	6,627	6,627	
ASSIST DIR FOR HEALTH POLICY		345,776		345,776	344,463	1,313			
C-ST HLTH PLNG & DEV AGENCY	11,162-		261,000	249,838	253,111	7,463	10,736-		10,736-
C-HEALTH SYSTEM AGENCY (HSA)	7,469-		283,900	276,431	285,107	4,775	13,507-		13,507-
P DEV OF OCCUP HLTH DATA SYSTEMS	2,072			2,072	2,972				
C-OCC HEALTH & SAFETY SURVEIL	850		28,772	29,672	35,526		5,904-		5,904-
C-P I OCCUP HLTH SURVEILLANCE PROJ			8,200	8,200	8,455		2,255-		2,255-
RESEARCH STOMACH CANCER	98			98	98				
DIVISION OF FAMILY HEALTH		1,024,440		1,024,440	907,028	104,840	12,572	2,653	9,920
CHILD DEVELOPMENT CENTER		581,693		581,693	365,249		216,444		216,444
HOME HEALTH VISITS		237,423		237,423	225,384	11,273	766	766	
CRIPPLED CHILDREN GENERAL		288,452		288,452	288,452				
CARE & TREATMENT-HEMOPHILIA		43,962		43,962	35,313	8,649			
C-MENTAL RETARDATION	47,800-		393,575	345,775	345,754		21		21
C-MATNL & CHILD HLTH BLK GRT YR A	46,400-		249,419	203,013	202,443	13,179	12,609-		12,609-
C-CHILD HLTH LP SPEC PROJ FAM PLAN	29,930-		286,700	256,762	270,333	14,347	27,919-		27,919-
P-CHILD RESTRAINT DEMONSTR PROG					1,208		1,208-		1,208-
CHILDHOOD LEAD POISONING YEAR B	1,195-		41,455	40,260	40,183		77		77
C-MATERNAL&CHILD HLTH BLK GRT YR B	1,844-		675,842	673,998	808,836	138,539	133,397-		133,397-
GENETICS DISEASE TESTING	44,503-		50,280	5,777	5,777				
C-CHILDHOOD LEAD POISONING-YEAR B			34,731	34,731	37,202		2,471-		2,471-
DIVISION OF DENTAL HEALTH	3,875	245,640		249,515	190,546		58,969	58,969	
COMMUNITY BASED CANCER CONTROL PGM	10,553-			10,553-			10,553-		10,553-
DIVISION OF EPIDEMIOLOGY		713,072		713,072	669,567	12,525	30,980	11,858	19,122
P-VENEREAL DISEASE CONTROL	3,719-		84,109	80,390	80,386		4		4
C-AN IMMUNIZATION PGM FOR P I	19-		28,218	28,198	28,198				
C-CONTROL OF LEAD POISONING IN K I	324-		52,315	51,991	52,651		660-		660-
P-DIABETES DEMONSTR CONTROL PROJ	1,098		134,600	140,698	135,113		5,585		5,585
EPIDEMIOLOGY CONTR HUS AND INFECT	41		67,700	67,741	67,627		114		114
HLTH PROGR FOR REFUGEES YEAR A	1,474-		22,197	20,723	20,723				
C-VENEREAL DISEASE CONTROL			94,312	94,312	94,319	1,064	3,070-		3,070-
C-AN IMMUNIZATION PROG FOR K I			44,284	44,284	44,164		119		119
C-CONTROL OF LEAD POISONING	1,336-		72,400	71,064	75,395		4,331-		4,331-
P-DIABETES CONTROL			61,000	61,000	68,915		7,915-		7,915-
HEALTH PROGRAM FOR REFUGEES FY92			51,203	51,203	55,053		3,850-		3,850-
DIVISION OF LABORATORIES	44,854	2,472,793		2,445,647	2,369,373	27,997	52,368	26,511	25,857
WATER SUPPLY DIV LAB SERVICES	3,699	293,451		290,550	197,751		8,800	8,800	
PAGE MORSE & RALE DUG ANALYSIS		274,031		274,031	245,113	1,250	27,668	27,398	270
LAB TESTING-PI SOLID WASTE MGT CO	7,260		11,489	18,755	13,065		5,690		5,690

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-004

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
OFFICE OF ASSOCIATE DIRECTOR		81,719		81,719	81,719				
OFFICE OF ASSOCIATE DIRECTOR		147,603		147,603	144,161		3,442	3,442	
DIVISION OF FACILITIES REGULATION		539,918		539,918	462,846	360	76,712	76,624	88
C-NURSING CONVLSENT HM	19,604-		128,900	109,296	115,527		6,226-		6,226-
C-TITLE 19 SNF/ICF YEAR A	14,424		78,884	93,308	73,871		19,438		19,438
C-NURS CONV HME PROG TITLE 18 FY82			153,200	153,200	161,072		7,872-		7,872-
C-TITLE 19 SNF/ICF YEAR B			221,500	221,500	208,196		13,304		13,304
DIVISION OF WATER SUPPLY		100,020		100,020	100,020				
PUBLIC WATER SUPPLY SUPRV PJT	53,093		86,969	140,062	130,364		9,698		9,698
PUBLIC WTR SUPPLY SUPVSN PROJ FY82	2,502		184,408	186,910	176,519		10,391		10,391
DIV FOOD PROTECTION SANITATION	510	1,778,211		1,778,721	1,637,592	1,030	140,099	65,099	75,000
DIVISION OF DRUG CONTROL		775,577		775,577	729,870	327	45,380		45,380
ALCOHOL HIGHWAY SAFETY PROGRAM		24,349		24,349	14,032	10,317			
FORFEITED PROP RETAINED-DRUG CONTRL			1,734	1,734	1,000	445	289		289
DIVISION OCCUPATIONAL HEALTH		363,335		363,335	335,788		27,547	27,343	204
OSHA ADMINISTRATION		15,175		15,175	13,528		1,647	1,647	
R-OSHA STWIDE ON SITE CONSLTNT PGM	10,848-		64,670	53,822	62,922		9,100-		9,100-
R-COMPLIANCE FIELD TEST X-RAY SYS	1,947		8,711	10,658	10,464		195		195
R-OSHA-STWDE ON SITE CONSULNT FY82			85,240	85,240	91,147		5,907-		5,907-
TOTAL	114,842-	17,567,631	11,392,839	28,845,628	27,417,064	369,600	1,058,964	503,046	555,918
SOCIAL AND REHABILITATIVE SERVICES (SRS)									
OFFICE OF DIRECTOR		559,189		559,189	497,275	1,614	60,300		60,300
A-P.T. OCCUP. COORD. COMMITTEE	6,040-		18,080	12,040	12,040				
DIV OF PLANNING PROG DEV & EVAL		133,497		133,497	132,986	511			
OFFICE OF ASST DIRECTOR		81,705		81,705	75,365	1,234	5,106	5,106	
POLICY DETERMINATION-STATE SHARE		97,757		97,757	96,589	861	307		307
FAMILY AND ADULT SERVICES		1,749,641		1,749,641	1,776,797	5,657	467,187	467,187	
NURSING INTERMED CARE SERV-STATE		548		548	548				
DAY CARE SERVICES		175,819		175,819	175,819				
FAMILY & ADULT SERVICES	637,611		9,865,675	10,503,486	8,583,967		1,919,519		1,919,519
HOMEMAKER SERVICES			775,000	775,000	654,506	50,000	70,494		70,494
SOPHIA LITTLE HOME	2,501		2,501-						
EMERGENCY SHELTER PROGRAM	3,161-		100,000	96,839	116,117		19,278-		19,278-
C-EMERG FUND & SHELTER PROG	1,094-		290,083	288,989	283,495		5,494		5,494
TITLE XX SOCIAL SERVICES PL 98-8			1,101,753	1,101,753	489,294		612,459		612,459
VETERANS AFFAIRS UNIT		5,327,939		5,327,939	5,327,473	1,988	3,478		3,478
VETERANS' CEMETERY-ADMINISTRATION		359,481		359,481	359,368	113			
P T VETS CEMETERY CAPITOL PRGM	52,070	1,000		53,070	51,489		1,532		1,532
SUPPORT DOMICILED VETS VETS HOME	534,000-		1,319,230	985,340	1,403,314		418,973-		418,973-
C-VETERANS CEMETERY	109,030		385,000	494,030	484,124		9,926		9,926
VETERANS CEMETERY CAPITOL PROG	19,318		72,500	91,818	65,214		26,604		26,604

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-005

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE - AT END	BALANCE LAPSED TO SURPLUS	BALANCE CARRIED FORWARD
DIVISION OF MEDICAL SERVICES		2,874,994		2,874,994	2,843,847	31,147			
MEDICAL ASSISTANCE-ADMINISTRATION	280,764		3,185,000	3,471,764	3,444,479	32,027	4,743-		4,743-
DIVISION OF SERVICES FOR THE BLIND	219	302,534		302,753	276,700		26,053	26,053	
VOC REHAB BLIND STATE MATCHING	131	175,358		175,489	173,413		2,076		2,076
VOC REHAB IN SERVICE TNG PROG STAT		1,769		1,769	113		1,656	1,656	
VOCATIONAL REHABILITATION BLIND	15,397		651,818	667,215	718,449		51,233-		51,233-
VOC REHAB IN SERVICE TNG PROG FED	286		2,557	2,843	970		1,872		1,872
TITLE IVA SOC SER DIS BENE INS PRO	1,259			1,259			1,259		1,259
TITLE XVI SUPPLE SEC INCOME PROG	1,068			1,068			1,068		1,068
VENDING STD PROCEEDS BUS ENTERPRSE	22,915		48,693	71,607	51,409		19,599		19,599
GENERAL BUSINESS ENTERPRISES	12,203		3,475	15,678	2,751		18,430		18,430
DIVISION VOCATIONAL REHABILITATION		812,571		812,571	787,724	1,340	24,007	24,007	
INDPNDNT LIVING&PERSNL CARE ATTNDT		70,000		70,000	70,000				
INDEPENDENT LIVING REHAB PROGRAM		208,065		208,065	58,065		150,000		150,000
VOCATIONAL REHABILITATION	412,948		3,117,424	3,530,372	3,419,410	5,360	105,602		105,602
DISABILITY DETERMINATIONS SS	21,950		2,715,000	2,736,950	2,818,042		81,093-		81,093-
REHAB SS DISABILITY BENEFIT RECIP	50,466			50,466	262		50,204		50,204
SUPPLEMENTAL SECURITY INCOME PGM	42,020			42,020	317		41,703		41,703
IN SERVICE TNG VOC REHAB PERSONNEL	7,006		15,343	22,349	16,526		5,822		5,822
CEREBRAL PALSY REHAB SVCS IMPRVM	1,723			1,723			1,723		1,723
INDEPNDNT LIVING REHAB PGM	110,984		140,501	251,485	203,377		48,108		48,108
COMP REHAB CENTER GRANT-R	16,991			16,991	16,991				
CLIENT ASSISTANCE PROJECT	27,081			27,081	22,914		4,167		4,167
C-INDEPENDENT LIVING REHAB DTD	61,054-		417,226	355,572	336,155		19,418		19,418
WORK INCENTIVE PROGRAM ADMN		68,927		68,927	68,927				
WIN D E S MATCHING	5,895	134,720		140,615	131,376	9,239			
WORK INCENTIVE PROGRAM	139,771-		746,000	606,229	629,980		23,751-		23,751-
OFF OF ASSISTANT DIRECTOR	7,500	26,797		34,297	26,822	5,912	1,563		1,563
ASSISTANT DIRECTOR MEDICAL SERVS	29,184		50,000	79,184	66,975	5,912	6,297		6,297
DIV MANAGE SVCS OFFICE ASST DIR	7,500	151,277		158,777	158,687	90			
FINANCIAL MANAGEMENT		270,962		270,962	179,806	1,953	89,143	89,143	
OPERATIONS MANAGEMENT		36,318		36,318		16,177	20,141		20,141
STAFF DEVELOPMENT & TRAINING		5,426		5,426	5,426				
STANDARDS & PLANNING	109			109	109		217		217
STAFF DEVELOPMENT E TRNG FED	70,980			70,980	47,974		23,005		23,005
SRS TRAINING	4,067		1,542	5,609	934		4,665		4,665
ASST DIR-COUN AND SOCIAL SVS		83,070		83,070	82,528	542			
PUBLIC ASSISTANCE ADMINISTRATION		3,007,346		3,007,346	3,567,395	36,395	3,555		3,555
ASSISTANCE PAYMENTS ADMN	361,736-		3,123,500	2,761,764	2,799,293	2,310	38,839-		38,839-
SUP SECURITY INCOME PRG ADM			477	477	477				
INDOCHINESE REFU ASST PROG ADMN	209,316		1,025,000	1,234,316	1,236,741	391	2,323-		2,323-
C-TARGETED ASSISTANCE FOR REFUGEES			200,000	200,000	120,101		79,899		79,899
FOOD STAMP PROGRAM	13,065	1,105,306		1,118,371	1,110,068	2,726	5,557		5,557
FOOD STAMP PROGRAM	397,372-		2,745,471	2,348,099	2,451,103	2,775	105,719-		105,719-
BUREAU OF FAMILY SUPPORT	3,941	518,259		522,200	521,851		349		349

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-006

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
ADMIN TITLE IV D	125,242		1,469,000	1,594,242	1,621,273		27,031-		27,031-
MEDICAL ASSISTANCE		98,679,089		98,679,089	85,973,566	11,605,523	1,100,000		1,100,000
MED ASST-HOMEMKR & ADULT DAY CARE		463,650		463,650	424,167	39,483			
FED GRANTS MED ASSISTANCE	16,306,554-		131,247,431	114,940,877	116,477,047	14,848,827	16,384,997-		16,384,997-
MED ASST-HOMEMKR & ADULT DAY CARE	38,243-		472,632	434,389	542,552	50,517	158,680-		158,680-
MED ASSIST-INDOCHINESE REFUGEES	55,441		176,964	226,404	225,547		857		857
MED ASSIST-CUBAN/HAITIAN REFUGEES	964		964-						
C-HOME & COMMTY BASED SVCS MR					241,403		241,403-		241,403-
MENTAL ILL WAIVER 1115					225,722		225,722-		225,722-
AABD SUBSISTENCE PAYMENTS		7,963,269		7,963,269	7,905,269		58,000	58,000	
AABD SUPPLEMENTALS		47,363		47,363	47,363				
A F D C R		26,098,752		26,098,752	25,908,752		190,000		190,000
A F D C U		888,999		888,999	888,999				
AFDC CATASTROPHIC AID		155,167		155,167	155,167				
FEDERAL GRANTS AFDC-R (Regular)	1,603,743		36,434,657	38,038,400	37,512,689		525,711		525,711
A F D C-U (Unemployed)	1,251		998,834	1,000,085	1,231,513		231,428-		231,428-
AFDC DAY CARE PROGRAM	4,122		151,619	155,741	32,168		123,573		123,573
AFDC CATASTROPHIC AID	1,595-		222,401	220,806	214,915		5,891		5,891
INDOCHINESE REFUGEE ASSIST PGM FED	7,890		780,337	788,227	747,173		41,054		41,054
R-CUBAN/HAITIAN REFUGEE ASST PROG	337		337-						
G P A REGULAR	75,708	21,130,451		21,206,159	19,753,804	1,452,355			
MED PAYMENTS ADJUST TITLE 19 RECEI	354-		661,662	661,308	660,913		395		395
G P A INDOCHINESE REFUGEES	311,971-		850,000	538,029	533,000		5,029		5,029
G P A CUBAN/HAITIAN REFUGEES	34,063			34,063	29,171		4,892		4,892
TOTAL	13,631,949-	174,361,613	265,471,428	366,000,492	349,863,708	28,216,931	12,780,147-	671,151	12,751,298-
CORRECTIONS									
OFFICE OF DIRECTOR		484,108		484,108	478,692	5,416			
PAROLE BOARD (13-83		119,726		119,726	119,726				
ASST DIRECTOR MGT SERVICES		[illegible]		79,511	79,090	421			
ADMINISTRATIVE SERVICES		165,087		165,087	164,876	211			
EMPLOYEE RELATIONS		128,856		128,856	128,254	602			
MAINTENANCE UNIT	450	735,076		735,526	726,469	2,822	6,235		6,235
ASST DIRECTOR ADULT SERVICES		114,139		114,139	114,139				
DEPUTY ASST DIR-ADULT OPERATIONS	1,998	3,475,458		3,477,456	3,417,817	46,960	12,679		12,679
DEPUTY ASST DIR-REHABILITATION		230,066		230,066	230,066				
MAXIMUM SECURITY		3,321,141		3,321,141	3,321,141				
MEDIUM SECURITY		2,553,936		2,553,936	2,553,936				
MINIMUM SECURITY		1,294,428		1,294,428	1,294,428				
WOMENS DIVISION	30,050	731,017		761,017	760,883		734		734
WORK RELEASE		527,175		527,175	527,175				
BUSINESS OFFICE-ADULT		1,721,558		1,721,558	1,721,558				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-007

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
HEALTH CARE-ADULT		1,984,374		1,984,374	1,980,850	3,200	324		324
EDUCATION-ADULT		474,886		474,886	473,513	378	995		995
COURT APPROVED EXPENDITURES ACT		15,975		15,975	15,975				
HIGH SECURITY A C I		3,199,552		3,199,552	3,199,552				
INTAKE SERVICE		3,455,433		3,455,433	3,455,433				
BLDG RENOVATIONS MAX SEC	41,493	495,468		536,921	534,905		2,016		2,016
OPERATIONAL LOSS CORRECT IND FUND		54,289		54,289	54,289				
HIGH SEC SITE DEVELOPMENT	57,236	57,236-							
PRISON INDUSTRIES MARKET (STUDY)			14,710	14,710	14,710				
ASST DIRECTOR FIELD SERVICES		76,913		76,913	76,793	120			
PROBATION & PAROLE-ADULT		1,790,265		1,790,265	1,788,550	1,715			
RHODE ISLAND STATE MARSHALS		1,013,238		1,013,238	1,007,356	873	5,009		5,009
TOTAL	131,137	28,185,039	14,710	28,330,886	28,240,177	62,718	27,991		27,991
ELEMENTARY AND SECONDARY EDUCATION									
BOARD OF REGENTS-ELEM & SEC ED		42,327		42,327	41,952	375			
MANAGEMENT AND BUDGET	10,600	1,778,391		1,794,391	1,734,027	33,433	26,931		26,931
EDUCATION COMMISSION OF THE STATES		23,000		23,000	23,000				
ASSISTANCE FOR STATE EQUAL PLANS	9,878			9,878	9,878				
BLOCK GRANT CHAPTER II ADMN	5,900-		450,000	444,100	458,331	4,513	18,745-		18,745-
CK-RACE DESEGREGATION	2,548		66,000	68,548	80,571		12,023-		12,023-
CK SEX DESEGREGATION	6,111-		35,000	28,889	34,379		5,490-		5,490-
IN-SITE R I-TUITIONS	4,163		79,326	83,489	74,360		9,129		9,129
STATE SUPPORT LOCAL SCH OPERATIONS		146,931,425		146,931,425	146,931,425				
TEACHERS PENSIONS		57,889		57,889	57,889				
STATES SHARE TEACHERS RET END		20,970,204		20,970,204	17,987,466	2,993,738			
SCHOOL HOUSING FOUNDATION PGM		4,010,242		4,010,242	4,010,242				
PROGRAMS FOR DISADVANTAGED CHILD		1,996,104		1,996,104	1,856,140	139,964			
PROGRAMS FOR HANDICAPPED CHILDREN		19,654,468		19,654,468	19,654,469				
GIFTED CHILDREN PROGRAM		394,821		394,821	354,997	39,824			
BILINGUAL CHILDREN		344,973		344,973	315,284	29,689			
NON-PUBLIC SCHOOL REIMBURSEMENT		150,181		150,181	150,181				
TUITION FOR BLIND & DEAF		661,832		661,832	654,832	7,000			
EARLY RETIREMENT PROGRAM		15,812		15,812	15,812				
SCHOOL SERVICES		823,002		823,002	817,911	450	4,641		4,641
CARDIO-PULMONARY RESUSCITATION PROG		15,976		15,976	15,772		154	154	
COMPENSATORY EDUC TIT I ESEA	23,050		15,000	38,050	38,050				
BLOCK GRANT CHAPTER II LEA	90,960-		1,880,000	1,789,032	1,827,800		38,769-		38,769-
NATIONAL ORIGIN DESEGREGATION	3,126-		49,000	45,874	45,723		151		151
BLOCK GRANT CHAPTER I ADMN	256		225,000	225,256	225,256				
BLOCK GRANT-CHAPTER I LEA	108,578		10,348,265	10,456,843	10,488,056		31,213-		31,213-
CHAPTER TECH ASSIST BILING ED PGMS	532		72,500	73,032	80,933		7,902-		7,902-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-008

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
TITLE I ESEA ADMINISTRATION	4,075			4,075	4,075				
CHILDREN IN INSTIT FOR DELINQS	21,169			21,169	22,817		1,649-		1,649-
E-MIGRANT EDUCATION	90-		11,000	10,910	21,576		10,666-		10,666-
R I STATE FACILITATOR CENTER	2,050-		55,000	52,950	53,706		755-		755-
C-TEACHER CENTERS PROGRAMS	862-		5,000	4,138	2,767	2,694	1,324-		1,324-
TITLE IV BEC ESEA LIBR LRN RES	400-			400-	400				
TITLE IV PART C	3,527-			3,527-	3,527				
INDOCHINA REFUGEE CHILDRN ED ASSTS	12,611		375,000	387,611	386,410		1,202		1,202
C-TITLE II BASIC SKILLS IMPROV	2,835-		3,000	165	165				
C-PROGRAM FOR GIFTED MIN	5,000-		5,000						
C-PRG FOR GIFTED COMPETITIVE	9,963-		9,792	171-	171				
MELLON FOUNDATION GRANT			31,450	31,450	1,307		30,144		30,144
OPERATIONS & EDUCATIONAL PROGRAMS		379,875		379,875	379,875				
SCHOOL FOR DEAF	7,720	2,073,904		2,081,630	1,850,603	217,362	13,665		13,665
WM M DAVIES VOC TECH SCHOOL		2,329,471		2,329,471	2,065,738	259,590	4,143		4,143
SCHOOL FOOD SERVICES	352,000	2,786,496		3,138,496	2,902,496		236,000		236,000
C-HANDICAP-TITLE VI SUPPORT SVCS	7,084		534,000	541,084	553,561		12,477-		12,477-
HANDICAPPED CHILDREN TIT 6 ESEA	69,335-		3,775,500	3,706,165	3,827,423	4,772	125,979-		125,979-
EDUCATN OF PRESCHL HANDICPD CHLDRN	2,091		87,600	89,691	91,500		1,809-		1,809-
HANDICAPPED CHILDREN PL89-313	10,417-		285,000	274,583	305,957	8,054	39,427-		39,427-
PROGRAM ASSISTANCE GRANT	776-		23,000	22,224	23,650		1,426-		1,426-
REG ED GRANT - IN SERVICE	32,001-		88,000	55,999	57,126		1,128-		1,128-
STATE PROM SCHOOL FUND SERV	463,936-		6,825,218	6,361,282	6,689,988	1,859	330,565-		330,565-
LOCAL LUNCH PROGRAM-SECTION 4	46,097-		227,962	181,865	206,925	2,011	27,071-		27,071-
SPECIAL SCHOOL MILK PRGM	1,965		98,426	100,391	90,901	2,832	6,657		6,657
LOCAL SCHOOL BREAKFAST PROGRAM	18,338-		157,313	138,974	143,045	8,246	12,317-		12,317-
NON FOOD ASSISTANCE PRGM	68,656			68,656			68,656		68,656
FOOD SVC PRGM ADMINISTRATION	116,490		437,860	554,351	337,006	35,331	182,015		182,015
CHILD CARE FOOD PROGRAM	94,776-		1,201,772	1,107,046	1,118,151	40,617	51,723-		51,723-
LOCAL LUNCH PROGRAM-SECTION 11	135,062-		894,375	759,313	791,887	14,515	47,088-		47,088-
SUMMER FOOD SVS FOR CHILDREN	16,111		795,665	811,777	797,397		14,379		14,379
NUTRITION EDUC & TRNG PGM	27,165-		55,109	27,944	58,372		30,427-		30,427-
C-TITLE VII BILINGUAL EDUCATION	9,490-		50,000	40,520	40,520				
PROJECT HORIZONS SUMMER PROG	4,735		13,558	18,293	12,251		6,042		6,042
PROJ DRAMA MASS TITLE I SCH DEAF			4,500	4,500	4,744	200	56		56
EDUCATNL & CAREER OPPORT MNDCPPD	9,926		22,876	32,802	26,317		6,484		6,484
PROJECT COMMUNICATION COORDNATN			34,925	34,925	27,515		7,411		7,411
RECEIPTS FROM PAYMENTS FOR LUNCHES	21,801-		4,417,102	4,395,301	4,403,208		7,907-		7,907-
DAVIES VOC-FOOD SERVICES PROGRAM	15,279		66,994	82,273	68,043		14,230		14,230
VOCATIONAL & ADULT EDUCATION	1,950	2,543,816		2,545,766	2,518,373	21,635	5,758		5,758
TITLE III ENERGY CONSERVATION					3,600		3,600-		3,600-
CAREER ED ST ALLOTMENT PGM	3,962-		17,755	13,793	13,793				
VOCATIONAL OPPORTUNITIES FOR WOMEN	4,615-		5,983	1,368	1,368				
ADULT BASIC EDUCATION	30,818-		597,600	566,782	571,685		5,503-		5,503-
VOCATIONAL EDUC SUPPORT P	98,934-		2,478,145	2,379,211	2,446,962	4,401	127,131-		127,131-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-009

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
VOCATIONAL EDUC SUBPART 3	100,206-		422,000	321,794	418,485		96,691-		96,691-
VOCATIONAL EDUC SUBPART 4	3,740-		62,000	58,260	58,994		734-		734-
VOCATIONAL EDUC SUBPART 5	11,961-		151,000	139,039	144,993		5,954-		5,954-
VOC ED PLNNG & EVALUTN	5,389-		29,835	24,446	23,462		983		983
R-EVAL OF ALCOHOL SAFT PREP INTER	4,491-		6,924	2,443	3,540		1,098-		1,098-
TESTING PROG VOCATIONAL CERT	1,899		1,950	3,849	1,847		2,002		2,002
TOTAL	505,290-	207,990,158	37,534,680	245,019,558	241,559,259	3,878,055	417,757-	154	417,911-
STATE LIBRARY SERVICES									
ADMINISTRATION		190,211		190,211	190,089	122			
PLANNING & DEVELOPMENT		1,366,064		1,366,064	1,365,983	81			
PLNG & DEVEL INTERLIBRARY COOP		103,436		103,436	103,409	27			
SPECIAL LIBRARY SERV INSTITUTIONS		149,889		149,889	148,873	16	1,000		1,000
SPC LIBRY SERV BLD & PHY HANDICAP		155,676		155,676	155,662	14			
MEDIA LIBRARY SERVICES		111,122		111,122	111,111	11			
STATE AID CONST & CAPITAL	15,274	377,630		392,904	392,904				
PLANNING & DEVELOPMENT TITLE 1	153,350		283,170	436,520	425,070	31	11,419		11,419
PLNG & DEVEL INTERLIBRARY COOP	57,987		92,757	150,744	129,952		20,791		20,791
SPECIAL LIBRARY SERV INST TITLE 1	19,143		46,724	65,867	37,981		27,885		27,885
SPC LIBR SERV BLD & PHY HND TIT 1	7,244		93,105	100,349	49,772		50,577		50,577
C-FEDERAL LIBRARY CONSTRUCTION LSCA TI			322,072	322,072	322		321,750		321,750
REGIONAL LIBRARY FOR BLIND & PHYS HDCPD			1,967	1,967	1,071		896		896
PI AUTOMATED LIBRARY CONSORTIUM	2,593		20,922	23,504	23,360		145		145
TOTAL	255,580	2,454,028	860,717	3,570,325	3,135,559	301	434,464		434,464
LABOR									
OFFICE OF DIRECTOR		722,139		722,139	721,810	329			
P I STATE APPRENTICESHIP		55,209		55,209	55,209				
BUREAU OF PIPEFITR & REFRIG TECH		85,717		85,717	85,399	319			
APPRENTICESHIP TRAINING VETERANS	3,537		11,317	14,854	8,371		6,483		6,483
CODE COMP OCCUP SAFETY AND HEALTH		6,745		6,745	6,745				
HOISTING ENGINEERS LICENSES		42,516		42,516	42,376		140		140
DIVISION OCCUPATIONAL SAFETY		569,837		569,837	569,120		717		717
MINE HEALTH & SAFETY STATE		193		193	193				
MINE HEALTH & SAFETY FEDERAL	6,951		11,634	18,585	11,175		7,410		7,410
ASBESTOS-HAZ SUBST-RT TO KNOW ACT	47-		130,148	130,101	89,143		40,937		40,937
SAFETY TRAINING			700	700	669		31		31
PI RCPTS AVAIL EXPEND RAL			147,776	147,776	147,776				
DIV OF WORKERS COMPENSATION		470,227		470,227	468,727		1,500		1,500

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-010

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
OCCUP SAFETY HLTH ACT 1970 ST SHR		27,681		27,681	27,681				
OCC SAFETY HEALTH ACT 1970 FED SHR	17,715		34,984	52,699	26,589		26,109		26,109
POLICEMENS RELIEF FUND		664,859		664,859	664,859				
FIREMENS RELIEF FUND		683,458		683,458	683,458				
DIV OF LABOR STANDARDS		207,026		207,026	207,026				
ADVISORY COMM ON WOMEN IN P T		59,199		59,199	59,199				
CONTRACT SHOPS PERMIT ADMIN		50,049		50,049	50,049				
LABOR RELATIONS BOARD		184,645		184,645	184,645				
MERCANTILE DIVISION		135,380		135,380	134,044		1,336		1,336
TOTAL	28,135	3,964,880	336,559	4,329,574	4,244,262	648	84,664		84,664
ENVIRONMENTAL MANAGEMENT									
OFFICE OF DIRECTOR		456,300		456,300	119,630	1,294	335,376		335,376
CORP PROMOTION AGRICULTURE		26,400		26,400	26,100		300	300	
RI SEAFOOD COUNCIL		66,000		66,000	66,000				
DAME FARM-JOHNSTON		9,560		9,560	9,560				
FRANK DIOKTO PROPERTY R3-S-537		7,500		7,500			7,500		7,500
OFFICE OF ASSISTANT DIRECTOR		55,894		55,894	55,683		211	211	
SUMMER PROGRAM - ADMINISTRATION		5		5	5				
OFFICE OF BUSINESS AFFAIRS		232,846		232,846	219,708	1,847	11,231		11,231
OFF LEGAL SVC & PROPTY ACQUISITION		79,875		79,875	73,546	150	6,179	6,179	
OFFICE OF EMPLOYEE RELATIONS		118,357		118,357	118,259	98			
OFF INFORMATION & EDUCATION		123,804		123,804	120,360	2,930	514		514
DIV OF PLANNG & PGM DEVELOPMENT	3,006	549,324		552,324	352,324		200,000		200,000
RESTORATION-CLIFF WALK		34,486		34,486			34,486	34,486	
FED GRANTS BUR OUTDOOR REC-ADMIN			77,640	77,640	77,640				
FED GRANTS BUR OUTDOOR REC-PROJ	9,985-		46,251	36,266	51,138		14,872-		14,872-
CLAY HEAD NATURE TR ACQ & DEV	6,615-		176,118	169,503	169,503				
R-BLACKSTONE STATE PARK-CONSTRUCTI	20,746-		39,676	18,931	18,931				
R-GALILEE BIRD HABITEDAT			370,070	370,070	387,771	14,933	32,133-		32,133-
BUR OUTDOOR REC MUNICIPAL PROJ			607,519	607,519	607,519				
C-SURFACE MINING GRANT	311		3,779	4,090	1,660		2,430		2,430
C-QUALITY MGMT-ENVI[illegible]205J	4,677-		39,742	37,135	36,377		758		758
A-PBHABDEV-BUR PARKS&REC AREAS	205,090			205,090	205,090				
NARR BAY NATIONAL ESTUARINE [illegible]			4,441	4,441	7,515		3,074-		3,074-
OFFICE OF ASSISTANT DIRECTOR		115,122		115,122	115,017	105			
A YOUNG ADULT CONSERVATION CORP	3,493-		3,497	4	4				
R-ESTUARINE SANCTUARY-PROVIDENCE IS	11,050-		38,285	26,635	36,130		9,495-		9,495-
MARINE BIO SURVEY-ESTUARINE SANCT	4,429-		12,434	8,005	8,005				
DIV PARKS & RECREATION	62,170	3,435,271		3,497,391	3,321,945	54,887	121,459		121,459
GOVS SPEC SUMMER REC ACT PROG		22,860		22,860	17,718	1,390	4,342		4,342
SEASONAL RECREATION PROGRAM		794,061		794,061	762,982		31,080	31,080	

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-011

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
JOHN T OWENS MEM FIELD	307			307	307				
SKI TRAMWAYS OPERATIONS	1,560		135	1,695			1,695		1,695
DAME FARM EXHIBIT			1,900	1,900	1,050		850		850
STATE PARKS PERFORMING ARTS SERIES			150	150			150		150
CETA/SYEP ENVIRON MANAGEMENT			90,948	90,948	90,948				
DIV OF FISH & WILDLIFE	8,527	729,232		737,759	737,595		164		164
HATCHERIES		189,817		189,817	189,817				
FRESH WATER FISHERIES RESTORATION		90,014		90,014	88,786	636	1,112		1,112
WILDLIFE RESTORATION		94,370		94,370	94,348	22			
HANDGUN SAFETY		34,557		34,557	34,557				
COASTL FISHRY ASSESSMENT-STATE	1,353	37,287		38,639	8,639		30,000		30,000
HUNTER SAFETY-STATE SHARE		15,134		15,134	12,703		2,431	2,431	
FRESH WATER FISHERIES RESTOR-FEDRL	45,247-		265,398	220,151	764,027	1,909	45,786-		45,786-
WILDLIFE RESTORATION-FEDERAL	28,417-		314,293	285,877	342,980	3,441	60,545-		60,545-
COMM FISH RES & DEV FEDERAL	1,895-		1,913	17	17				
ANADROMOUS FISH PROGRAM-FEDERAL	37,861-		38,653	791	830		39-		39-
COASTL FISHRY RESOURCE ASSESSMNT	15,727-		25,276	9,549	26,145		16,596-		16,596-
P-PORT SAMPLING DATA COLLECTION	9,949-		40,629	30,680	38,005		7,325-		7,325-
MARINE FISH MGT IN N E ST LIAISON	18,177-		33,979	15,852	20,550		4,698-		4,698-
P-ASSESSMNT OF JONAH CRAB RESOURCE	180			180			180		180
YELLOWTAIL FLOUNDER	15,364-		15,364						
HUNTER SAFETY COURSE	3,567-		37,883	34,316	39,306		3,970-		3,970-
P-ENDANGERED SPECIES PROGRAM	6,745-		25,275	18,530	20,475		1,946-		1,946-
R-STRIPED BASS STOCK ASSESSMENT	3,279-		17,356	14,077	22,514		8,437-		8,437-
C-ACQUIS-WOODWARDSEE PROPERTY	56-		279,675	279,619	279,619				
FISHING LIC RECEIPTS (FISHERIES)	108,774		153,785	262,559	99,139	638	162,782		162,782
HUNTING LIC RECEIPTS (WILDLIFE)	17,591		86,449	104,040	82,083	500	21,456		21,456
FISH & GAME LAND ACQ & DEV RCPTS	108,744		98,423	207,167	97,043		110,124		110,124
SHELLFISH & MARINE LIC RECEIPTS	228,137		247,681	475,818	273,030	8,271	194,517		194,517
DIV OF FOREST ENVIRONMENT		1,518,291		1,518,291	1,493,766	610	23,915		23,915
NORTHEASTERN FOREST FIRE PROTECTN		1,250		1,250	975		275	275	
PURCHASE OF SEEDLINGS		8,811		8,811	8,811				
FOREST ENVIRONMENT-STATE PARKS		30,162		30,162	30,162				
FOREST FIRE EMERGENCIES		449		449	449				
COOPERATIVE FOREST FIRE CONTROL	7,497-		13,836	6,399	12,853	590	6,954-		6,954-
COOPERATIVE FOREST MANAGEMENT	3,606		10,195	21,791	21,797		7-		7-
RURAL COMM FIRE PROT PGM TITLE IV	534-		7,368	6,834	6,834				
RENEWABLE RESOURCE EVALUATION PGM	6,903-		22,774	15,870	22,015		6,144-		6,144-
INSECT AND DISEASE CONTROL	19-		1,538	1,519	1,598		79-		79-
GYPSY MOTH SUPPRESSION	77,240-		77,960	721	721				
RESOURCE MARKETING UNIT	242	203,607		203,849	203,024	826			
ANIMALS & ANIMAL HUSBANDRY		128,719		128,719	129,719				
PESTICIDE ENFORCEMENT PROGRAM	3,962-		12,753	8,791	9,739		948-		948-
FED SIP POULTRY GRD SVC COOP AGRE	1,053-		25,445	24,392	16,613		7,779		7,779
FED SIP INSP FRUITS & VEG COOP AGR	592-		8,549	7,957	3,786		4,181		4,181

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-012

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
ENFRCMNT OF PESTICIDE RULES & REG	32,524-		83,378	50,854	66,976	1,050	17,172-		17,172-
DIV OF ENFORCEMENT	166,946	1,224,853		1,391,799	1,223,990	13,173	154,636		154,636
SEASONAL ENFORCEMENT PROGRAM		465,244		465,244	465,244				
ENFORCEMENT-PARK POLICE SECTION	82,090	810,229		892,229	963,909	18,972	90,653-		90,653-
ENFORCEMENT-LICENSING SECTION		57,654		57,654	55,854	169	1,631		1,631
R ENF. FISHERY CONS. MANAG. ACT	2,779-		30,433	27,654	34,993		7,339-		7,339-
DIVISION OF COASTAL RESOURCES		801,756		801,756	756,735	1,276	43,745		43,745
STATE PILOTAGE COMMISSN		12,125		12,125	6,416		5,709	5,709	
GALILEE DEVELOPMENT FUND			297,327	297,327	155,998	7,466	133,863		133,863
DIVISION OF BOATING SAFETY		45,229		45,229	45,229				
R-BOATING SAFETY RECREATION PGM	21,373-		102,943	81,570	62,209		19,361		19,361
OFFICE OF ASSISTANT DIRECTOR		34,509		34,509	34,509				
DIVISION OF WATER RESOURCES		4,453,694		4,453,694	4,442,305	1,050	10,339		10,339
INTERSTATE WATER POLLU CONT COMM		5,500		5,500	4,837		663	663	
WATER POLLUTION CONTROL	27,178-		647,241	620,063	627,580	126	7,643-		7,643-
C-QUALITY MGMT-WATER RES-205J	4,763-		149,011	144,248	139,187	21,777	16,711-		16,711-
A-CONSTRUCTION GRANTS 205G	5,072		373,566	378,638	377,518	132	988		988
R-UNDERGROUND INJECTION CONTR	20,775-		69,700	48,925	48,626	163	136		136
POLLUTION MONITORING SYSTEM			42,361	42,361			42,361		42,361
DIV OF AIR & HAZARDOUS MATERIALS		221,850		221,850	221,850				
SOLID WASTE - STATE	22,655	680,027		702,682	638,867	2,293	61,522		61,522
AIR POLLUTION CONTROL PGM	8,408-		600,202	591,794	614,173	534	22,913-		22,913-
SOLID WASTE DEMONSTRATION PROG	12,297-		219,100	206,803	210,434	275	3,855-		3,855-
PICILLO SITE SUPERFUND PROJECT	5,429-		70,693	65,264	67,335		2,071-		2,071-
R-WESTERN SAND & GRAVEL REMED PROJ	775-		46,616	45,891	45,671	123,450	123,230-		123,230-
R-DAVIS SITE SUPERFUND PROJECT	326-		57,221	56,895	57,756		861-		861-
R-INSP RETAIL GASOLINE OUTLETS	693-		6,450	5,757	5,559		208		208
DIVISION OF LAND RESOURCES		360,134		360,134	359,579		555		555
WETLANDS AND DAM INSPECTIONS	997	278,903		279,890	279,545	141	203		203
C-CUMBERLAND SUBSIDENCE	3,291-		436,456	433,165	433,165				
404 PILOT PROGRAM	849-		26,690	25,151	24,137		986-		986-
COASTAL RESOURCES MGT COUNCIL		174,381		174,381	174,045	337			
TOTAL	340,309	10,785,453	4,643,740	25,969,502	24,405,357	287,272	1,276,913	81,334	1,195,579
BUSINESS REGULATION									
OFFICE OF DIRECTOR		570,419		570,419	484,960		85,459		85,459
EXAM OF PUBLIC ACCOUNTANTS		56,051		56,051	55,966		85		85
AUTO BODY SHOP COMMISSION		1,704		1,704	1,704				
AU WRECKS & AUTO SALV GL42-14-2-2		43,448		43,448	43,364		85		85
AU HEARING AID DEALERS & FITTERS	4,693		1,935	6,628	1,333		5,295		5,295
AUM ENFORCE T & SOLICIT CH ORGN	18,982		24,150	43,132	27,361		15,771		15,771
REAL ESTATE COMMISSION		128,826		128,826	128,242		584		584

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-013

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
DIV OF BANKING	885	581,928		582,813	581,009		1,804		1,804
DIV OF INSURANCE	7,575	800,164		807,739	800,997		6,742		6,742
LICENSING UNIT FOREIGN INS COS	8,150	115,511		123,661	122,357		1,304		1,304
ASSMT FOR COSTS OF RATE FILINGS	271,393		425,304	696,697	340,892		355,715		355,715
DIV OF UPHOLSTERY		13		13	13				
FEES-BEDDING & UPHOL FURNITURE			101,238	101,238	85,550		15,687		15,687
DIV ALCOHOLIC BEVERAGES		280,315		280,315	279,402		913		913
ENFORCEMENT COMPLIANCE PROV	19,576		92,407	111,983	87,995		23,988		23,988
TOTAL	311,074	2,578,379	645,023	3,554,476	3,041,045		513,432		513,432
TRANSPORTATION									
OFFICE OF DIRECTOR	3,739	443,890		447,629	438,815		8,814		8,814
ADMN OF 5 CENT HWY IMPROVMNT PGM		541		541	541				
OFFICE OF LEGAL COUNSEL		258,126		258,126	257,416		710		710
PLANNING DIVISION		80,745		80,745	40,452	250	40,043		40,043
SUBSIDY TO PRIVATE MOTOR CARRIERS		1,480		1,480	1,030		450		450
UMTA TECHNICAL PLNG ASSIST		532-		532-	532				
UMTA TECHNICAL PLANNING	3,640	1,909		5,549	5,549				
TRANSIT PLANNING-ADMINISTRATION		21,687		21,687	16,687		5,000		5,000
UMTA-TECHNICAL PLAN ASSESSMENT		22,250		22,250	1,114		21,136		21,136
SUPPORT OF PASSENGER SVC-RT	42,000			42,000	42,000				
F P A PATL ADMN-STATE	5,484	4,930		10,414	64		10,350		10,350
MINI-BUSES ELDERLY - HANDICAPPED		9,710		9,710	554		9,156		9,156
PUBLIC TRANS CO OPR ASSIST UMTA			6,096,066	6,096,066	6,096,066				
UMTA TECHNICAL PLNG ASSIST-FED					2,128		2,128		2,128
C-UMTA TECHNICAL PLANS(07)	13,749-		28,310	14,561	14,449		112		112
C - UMTA TECHNICAL PLAN ASSESSMENT					4,832		4,831-		4,832-
UMTA SEC 9 OPERATING ASSISTANCE	182,285			182,285	176,091		6,194		6,194
PATL REHABILITATION PROJ NERC	48,843			48,843	45,168		3,675		3,675
PATL PLANNING-FEDERAL	18,364			18,364			18,364		18,364
NEWPORT PATLROAD LINE SUBSIDY	24,872			24,872	2,450		27,323		27,323
F P A PATL ADMN-FEDERAL			2,337	2,337	259		2,078		2,078
FRA NATURE ENGNRG-FEDERAL	13,367			13,367			13,367		13,367
FRA FACILITY CONSTR-FEDERAL	8,606-			8,606-			8,606-		8,606-
P-NON URBAN TRANSIT OPER ASST	52,240-		253,679	201,439	225,189		23,750-		23,750-
C-NON URBAN PUBLIC TRANSIT PROG	2,434			2,434	2,434				
P-UMTA-PARATRANSIT BROKER/AGENT	1,546-		5,736	4,190	6,582		2,392-		2,392-
P-NON-URBANISECTION 18(ADMN-002	112-		6,171	6,058	5,586		472		472
P-NON-URBANISECTION 18(ADMN-004			1,372	1,372	25,570		24,198-		24,198-
P-NON URBAN TRANS CAPTL&OPR ASSIST			96,556	96,556	117,928		21,372-		21,372-
C - MINI - BUSES ELDERLY HANDICAPPED					2,717		2,717-		2,717-
FINANCIAL SUPPRT OF RIPTA-GAS TAX			6,000,000	6,000,000	5,918,554		81,446		81,446

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-014

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
DEPUTY DIRECTOR FOR ADMN		104,781		104,781	104,595		186		186
DIVISION OF ADMINISTRATION	4,376	708,847		713,223	708,440	658	4,125		4,125
DIV PERSONNEL & LABOR RELATIONS		248,858		248,858	233,858		15,000		15,000
AUDIT SECTION		170,038		170,038	170,038				
COMPUTER SERVICES	107,179	834,563		941,742	691,774	13,602	236,367		236,367
OFFICE OF PROPERTY MANAGEMENT		138,748		138,748	138,748				
DEPUTY DIRECTOR FOR OPERATIONS		126,236		126,236	126,236				
MAINTENANCE DIVISION	525,765	15,690,245		16,216,010	14,926,125	391,047	898,838		898,838
WINTER MAINTENANCE		2,736,974		2,736,974	2,736,974				
MAINT OF HIGHWAYS-CITIES & TOWNS		380,000		380,000	380,000				
VEHICLE MAINTENANCE UNIT		604,411		604,411	604,411				
PUBLIC WORKS DIVISION	523,324	12,153,672		12,676,996	11,160,766	7,950	1,508,680		1,508,680
STATE ADMN EXP FOR HWY FUND		688,054		688,054	638,054	50,000			
LEASED VEHICLE NON-REIMB EXP		1,230		1,230	1,230				
MOTOR CARRIER SAFETY ASSIST-20%		11,320		11,320			11,320		11,320
CONST & RECONSTRUCTION	200,000	500,000		700,000	700,000				
R-MINORITY BUSINESS ENTPRS PGM	18,013-		23,197	5,184	4,238		946		946
R-OJT IN HOUSE TRAINING YEAR B	1,100-		39,558	38,458	35,727		2,732		2,732
REGIONAL VEGETATION MGMT WORKSHOP	2,628			2,628			2,628		2,628
AIRPORT DIVISION	87,129	5,947,861		6,034,989	5,444,450	82,415	508,124		508,124
SUPPORT OF CIVIL AIR PATROL	11,000			11,000	9,848	1,152			
NOISE CONTROL STUDY-T F GREEN	968	2,956		3,924	1,627		2,297		2,297
RELOCATION ASSISTANCE	118,933	35,701		152,634	50,344		102,290		102,290
NO CENTRAL MASTER PLAN-STATE		5,555		5,555	3,943		1,612		1,612
QUONSET POINT AIRPORT-OPER EXP		9,874		9,874	9,874				
REHAB LIGHTING RUNWY-T F GREEN	2,564			2,564			2,564		2,564
NO CENTRAL IMPROV-PHASE II	3,092			3,092	2,418		674		674
RUNWY EXTENSION CONSTR-T F GREEN	124,084			124,084	99,211		24,874		24,874
RUNWAY EXTENSION-LAND ACQUISITION	300,078	80,521		387,149	190,843		196,306		196,306
MSTR PLAN STDY QUONSET APPRT-STATE MATCH		14,912		14,912	9,047		5,864		5,864
R-NO CENTRAL IMPROV PHASE II	3,557			3,557	21,761		18,204-		18,204-
R-RUNWAY EXTENSION CONSTR TF GREEN	250,794-		1,178,895	922,102	894,076		28,026		28,026
R-RUNWAY EXTENSION-LAND ACQUIS	1,072,613-		1,491,516	418,903	1,679,884		1,260,981-		1,260,981-
R-RUNWAY EXTENSION-RELOC ASST	400,011-		318,446	81,565-	457,704		539,269-		539,269-
R-NOISE CONTROL STUDY-TF GREEN	41,602-		46,073	4,471	19,535		15,064-		15,064-
NORTH CENTRAL MASTER PLAN	1,839-		41,811	39,972	43,056		3,084-		3,084-
R-MASTER PLN STDY QUONSET ST AIRPT					76,570		76,570-		76,570-
LAND SALE NO CENTRAL AIRPORT	51,957			51,957			51,957		51,957
INT EARNINGS-N CENT ARPT LAND SALE	33,210			33,210	457		32,753		32,753
STATE AIRPORT IMPROVEMENTS			502,180	502,180	34,000		468,180		468,180
DEPUTY DIR FOR REGULATN & SAFETY		76,040		76,040	76,040				
DIVISION OF MOTOR VEHICLES	19,958	6,508,868		6,528,827	5,889,625	23,760	615,442		615,442
SEASONAL REGISTRY ASSISTANCE		14,614		14,614	14,614				
DIV ADMINISTRATIVE ADJUDICATION	12,489	1,328,026		1,340,515	1,313,079	4,826	22,611		22,611
ALCOHOL & DRUG SAFETY PROGRAM	5,190	92,147		97,337	97,337				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-015

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
DIV OF SAFETY & EMMISSION CONTROL		1,256,762		1,256,762	1,227,830		28,932		28,932
HIGHWAY SAFETY PROGRAM-STATE MATCH		105,653		105,653	105,653				
HIWAY SAFETY PGM PLNNG & ADMIN	18,969-		48,265	29,297	39,839		10,543-		10,543-
MUNICIPAL PROJECTS			259,525	259,525	259,525				
FATAL ACCIDENT REPORTING SYSTEM			17,467	17,467	19,027		1,560-		1,560-
R-ADVANCED SCH BUS DRIVER RETRNG	101-		7,433	7,332	9,302		1,970-		1,970-
C-ALCOHOL PROG DRIVER EDUCATION	4,305-		5,479	1,174	1,174				
C-ALCOHOL/PUBLIC INFO & EDUCATION	6,421-		42,833	36,412	41,074		4,662-		4,662-
R-ACCIDENT LOC & REPORTG SYSTEM	2,439-		12,239	9,801	9,801				
R-ALCOHOL-TRAVEL	956-		2,933	1,977	3,273		1,297-		1,297-
R-PTS-TRAVEL	55-		441	386	403		17-		17-
R-PROJECT 55 TRAVEL	680-		1,237	557	605		48-		48-
R-SPEED DETERRENCE KT STATE POLICE	25,458-		25,458						
R-81 STATE POLICE PROJ55 82/83	34,585-		122,668	88,082	128,554		40,472-		40,472-
P T S COORDINATOR	4,476-		23,316	18,840	23,925		5,085-		5,085-
55 NHSL COORDINATOR	6,554-		33,469	26,915	33,942		7,027-		7,027-
SEAT BELT PROGRAM			33,241	33,241	38,126		4,885-		4,885-
R-ALCOHOL & HIGHWAY SAFETY COORD			14,332	14,332	19,948		5,616-		5,616-
R-HIGHWAY INV INFO SYS FHWA			5,024	5,024	11,567		6,543-		6,543-
R-DRUNK DRIVING PROSECUTION UNIT			8,906	8,906	25,000		16,094-		16,094-
R - ALCOHOL Y & A TRAINING CONFERENCE			10,000	10,000	10,955		955-		955-
R-402 DRUNK DRIVING PROSECUTION UNIT					1,239		1,239-		1,239-
TOTAL	507,836	51,428,201	16,806,168	68,742,205	65,750,956	575,659	2,915,591		2,915,591
EXECUTIVE									
OFFICE OF GOVERNOR		1,441,178		1,441,178	1,441,178				
GOVERNORS IN-STTE R I		66,844		66,844	66,844				
NEW ENGLAND GOVERN CONFERENCE		8,000		8,000	8,000				
STATE MANAGEMENT PROJECT	17,500-		17,500						
DEVLP & IMPL INTRAST ALLOC PROCSS	976-		50,322	49,346	49,346				
COASTAL ZONE MANAGEMENT PROGRAM	81,477-		435,010	353,533	306,824	2,316	44,393		44,393
ECONOMIC DEVLPMT-TECHNICAL ASSIST	7,970		48,207	56,177	56,177				
CETA SPEC GRANT VOC ED PJT	66,619-		163,025	156,406	156,407		1-		1-
CETA SPE GRANT MNPWR SVCS COUNCL	60,580-		346,044	285,464	299,679		14,216-		14,216-
OUTER CONTNTL SHELF LANDS ACTS	5,090			5,090	5,090				
R-LABOR-STUDIES PROJECT	36			36	36				
R ENERGY FACILITY SITING	7,363-		14,025	6,662	6,662				
A-WATER FEASIBILITY STUDY	4,220		1,500	5,720	5,720				
C-MITIGATN IMPCTS OF OFFSHR OILGAS	5,881		1,000	6,881	6,881				
C-COASTAL ENERGY IMPACT PROG GRANT	10,616			10,616	10,616				
R-ECONOMIC DEVELOPMENT STRATEGY	47,000		10,000	57,000	45,000		12,000		12,000
A-ENERGY ASSISTANCE	37,719			37,719	37,719				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-016

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
DRAFT CRYSTALLINE ROCK PROJECT			99,525	99,525	45,985		53,540		53,540
PART B OPERATIONAL PLANNING		72,606		72,606	72,606				
PART C ACTION GRANT		2,878		2,878	2,878				
PART D DISCRETIONARY GRANT		32,279		32,279	32,279				
CRIM JUSTICE DISCRETIONARY GNT		813		813	813				
JUVENILE JUST DELINQNT PGM		51		51	51				
PART B OPERATNL PLANNING FEDRL	79,693		75,236	154,929	64,905		90,024		90,024
PART C ACTION GRANT FEDERAL	28,940			28,940	14,626		14,314		14,314
PART D DISCRETNRY GRANT FEDRL	3,768		26,232	30,000	30,026		26-		26-
JUVENILE JUST DELINQNT PGM FED	62,548		295,308	357,856	285,861		72,024		72,024
POL OFFICERS COMM STDS & TRAINING		150,750		150,750	150,750				
POLICE IN SERV TRNG HWY SAFETY			25,000	25,000	16,859		8,141		8,141
DIVISION OF FIRE SAFETY		706,915		706,915	706,731	184			
EXPENSES OF FIRE SAFETY CODE COMM		167,128		167,128	167,128				
ACADEMY PLANNING ASSIST PROG			13,100	13,100	8,580		4,520		4,520
R-PI INCIDENT REPORTING SYSTEM	7,643			7,643	4,391		3,252		3,252
R-REGIONAL NATL REP SYS WKSHP	8,238			8,238	5,917		2,321		2,321
PI COMM ON RACING & ATHLETICS		800,383		800,383	795,083		5,300		5,300
JAI ALAI ADMINISTRATION		123,985		123,985	123,985				
LIEUTENANT GOVERNOR		145,485		145,485	145,485				
DEFENSE CIVIL PROP ADVISORY COUNC		56,759		56,759	56,759				
NATIONAL LT GOVERNORS CONFERENCE		202		202	202				
LT GOV STAFFING ST LOCAL GVT CLRG	10,000	153,022		163,022	163,022				
CETA/SYEP LT GOVERNORS OFFICE			8,310	8,310	8,310				
MILITARY STAFF ADMIN		246,082		246,082	246,082				
VETERANS BONUSES	9,393	9,900		9,900	-				
EDUCATN BENEFITS R I NATL GUARD		24,280		19,293	10,900		8,393		8,393
ARMORY MAINTEARMONERS' EXPENSE		16,000		24,280	24,280				
SYEP CETA IV (3130-5171)				16,000	16,000				
NATL GUARD & NAVAL MILITIA		448,219	48,073	48,073	48,073				
DEFENSE CIVIL PREPAREDNESS AGENCY		159,574		496,219	447,490				
PERSONNEL & ADM PGM DCPA	21,691-			159,574	159,574		729		729
FED GRTS LOCAL PGMS DCPA			148,679	126,987	157,987		31,000-		31,000-
RADIOLOGICAL MAINT CONTRACTS DCPA	30,638-		110,375	110,375	110,395		20-		20-
SUPPLIES EQUIP & TRNG PGM DCPA	326-		89,420	58,782	73,140		14,358-		14,358-
LOCAL SUPPLIES EQUIPRTRNG PGM DCPA	157		499	173	501		329-		329-
R-STATE RADIOLOGICAL DEFENSE OFF	4,090-		128	285	128		157		157
NUCLEAR CIVIL PROTECTN PLNG CONTR	25,843-		43,709	39,019	52,356		13,338-		13,338-
STATE LEVEL TRAINING PROGRAM	245-		89,267	63,424	98,866		35,443-		35,443-
STATE DISASTER PREPAREDNESS PGM	3,962		4,916	4,671	14,240		9,570-		9,570-
STATE MILITARY PROP OFFICER			19,645	23,606	12,872		10,735		10,735
ARMY NATIONAL GUARD		244,373		244,373	243,340	418	615		615
AIR NATIONAL GUARD		134,011		134,011	133,051	140	820		820
FED GRANTS ARMY NATL GUARD - 75%	80,548-	327,043		327,043	320,426		6,617		6,617
FED GRANTS AIR NATL GUARD - 75%	198,520-		378,590	292,071	406,281	413	114,677-		114,677-
			757,963	559,437	962,097		402,660-		402,660-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-017

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
MISCELLANEOUS MINOR CONSTRUCTION	12,537-		143,399	130,862	214,629		83,767-		83,767-
ARMY NATL GUARD FIELD TRNG SITE	33,564-		139,803	106,239	162,697		56,458-		56,458-
SECURITY GUARDS (ANG) 100% FED	53,166-		206,267	153,101	242,932		89,831-		89,831-
MILITARY CONSTR ARMY NAT GUARD	1,076		29,557	30,583	83,618		53,036-		53,036-
R I NATL GRD FAC-CAP IMPR - STATE SHARE			400,000	400,000			400,000		400,000
SHERIFFS OF PROV COUNTY		2,288,232		2,288,232	2,287,287	945			
SHERIFF OF BRISTOL COUNTY		122,018		122,018	122,018				
SHERIFF OF KENT COUNTY		539,202		539,202	539,202				
SHERIFF OF WASHINGTON COUNT		353,948		353,948	353,948				
SHERIFF OF NEWPORT COUNTY		351,089		351,089	351,089				
OFFICERS FEES OTHER ATTEND		144,223		144,223	144,223				
STATE POLICE		10,878,367		10,878,367	10,852,938	800	24,629		24,629
FORFEITED PROP RETAIND-ST POLICE			1,160	1,160			1,160		1,160
TOTAL	308,391-	20,215,839	4,240,201	24,147,649	24,298,072	5,217	155,640-		155,640-
STATE									
OFFICE OF SEC OF STATE	156,466	1,146,259		1,302,725	1,099,621	55,453	147,651	95,485	52,166
REPAIRS & RESTORATION STATE		4,372		4,372	4,372				
EXP REG & SPEC ELECTION		227,076		227,076					
REPRINT DEPT VOL R I REPORT		29,851		29,851	29,851				
CAP DEV PGM BOND ISSUES REFERENDA		175,560		175,560	175,560				
STATE LIBRARY	5,500	253,209		258,709	258,709				
R I HISTORICAL SOCIETY		235,915		235,915	235,915				
NEWPORT HISTORICAL SOCIETY		15,600		15,600	15,600				
NEWSPAPERS PUBL IN R I		1,501		1,501	1,501				
A-R I ASSESSMENT & REPORTING PROJ			24,400	24,400	118		24,282		24,282
TOTAL	161,966	2,089,344	24,400	2,275,710	2,049,324	55,453	171,933	95,485	76,448
ATTORNEY GENERAL									
OFFICE OF ATTORNEY GENERAL		3,830,292		3,830,292	3,750,589		79,703		79,703
ATTORNEY FEES IN CASES OF APPEAL		52,112		52,112	52,112				
PROTECTION OF STATE WITNESSES	109,263	47,736		157,000	81,924		75,076		75,076
STATE MATCH-MEDICAID FRAUD		129,966		129,966	129,966				
VICTIM RIGHTS PROGRAM		1,126		1,126	1,126				
INSPECTION MAINTENANCE A G MATCH		9,300		9,300	9,300				
HAZARDOUS WASTE LITIGATION		3,118		3,118	3,118				
STATE MEDICAID FRAUD CONTROL UNIT	33,011-		421,000	387,989	372,502		15,487		15,487
PRESCRIP DRUG EDUC & OUTREACH PROG	20,324			20,324	4,409		15,915		15,915
IDENTIFICATION OF CRIMINALS		170,486		170,486	170,486				
TOTAL	96,577	4,244,137	421,000	4,761,714	4,575,533		186,181		186,181

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-018

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
TREASURY									
OFFICE OF GENERAL TREASURER	21,165	1,324,724		1,345,889	1,339,077	174	6,638	6,638	
PRECIOUS METALS UNIT		96,190		96,190	82,427	75	13,688	13,688	
FORFEITED PROPERTY FUND			5,662	5,662			5,662		5,662
DIV OF EMPLOYEES RETIREMENT	26,500	850,570		877,070	865,645		11,425		11,425
TOTAL	47,665	2,271,484	5,662	2,324,811	2,287,149	250	37,413	20,326	17,087
ADMINISTRATION									
OFFICE OF DIRECTOR		377,679		377,679	347,679		30,000		30,000
EQUAL EMPLOYMENT OPPORTUNITY		413,913		413,913	409,913		4,000		4,000
DIVISION OF PERSONNEL	7,975	2,352,030		2,360,005	2,333,111		26,894		26,894
ST & MUNICIPAL POLICE INCEN PAY		2,440,940		2,440,940	2,440,940				
MUNCIPL FIREMENS INCENTIVE PAY		1,160,263		1,160,263	1,160,263				
DIV OF ACCOUNTS & CONTROL	12,447	1,446,545		1,458,992	1,406,660	4,028	48,303		48,303
COMPUTER SERVICES		692,152		692,152	672,152		20,000		20,000
DIV INFO PROCES EX ORD 29 11-25-75	2,200	407,716		409,916	358,944	712	50,260		50,260
DIVISION OF BUDGET	27,969	945,724		973,693	911,608	13,085	49,000		49,000
ALTRNTV HOSPTL REIMB SYS		118,656		118,656	118,656				
BLUE CROSS STATE RATE SETTING PJCT	26,752			26,752	10,392		16,360		16,360
DIVISION OF STATE PLANNING		366,569		366,569	366,569				
FED EMERGENCY MGT GRANT	18,143-		74,416	56,273	62,612		6,339-		6,339-
INTGR GRANT ADMN PGM FY 76-77	11,531-		88,162	76,632	79,502		2,870-		2,870-
UMTA TECH STUDIES SEC 8 GRANT			48,014	48,014	76,043		28,029-		28,029-
R-URBAN INDUSTRIAL LAND BANK	9,774-		14,891	5,076	5,076				
DIVISION OF PURCHASES		1,282,450		1,282,450	1,257,461		24,989		24,989
STATE PROPERTIES COMMITTEE		29,482		29,482	29,482				
FEDERAL SURPLUS PROP PRGM		82,431		82,431	81,621	60	750		750
DIVISION OF TAXATION	205,417	7,425,910		7,631,327	7,543,993	41,968	45,367		45,367
INSTITUTING & MAINT-MUT CARRIER TX		137,452		137,452	137,452				
BUREAU OF AUDITS		1,078,077		1,078,077	1,077,121	956			
DIV OF GENRL SVCS & PROPTY MGT	16,149	10,413,418		10,429,567	10,383,770	44,642	21,134		21,134
REPAIRS TO STATE HOUSE	236,070	37,361		273,361	50,753	17,804	204,804		204,804
REPAIRS TO STATE ARMORIES		28,737		28,737	14,960	13,777			
REPAIRS TO COURT FACILITIES	1,890	76,547		78,437	60,693		17,744		17,744
REPAIRS TO OTHER STATE BLDGS	42,691	198,777		241,468	106,048	24,830	110,581		110,581
OPERATIONAL LOSS RESTAURANT		20,770		20,770	20,770				
OPERATNL LOSS-AUTO MAINT FUND		148,891		148,891	148,891				
DIVISION OF LABOR RELATIONS	31,149	472,708		503,857	490,857		13,000		13,000
PERSONNEL APPEAL BOARD		52,468		52,468	52,468				
TOTAL	571,230	32,297,645	225,393	33,004,289	32,196,461	161,882	645,945		645,945

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-019

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
COMMUNITY AFFAIRS									
OFFICE OF DIRECTOR		119,134		119,134	112,451		6,684		6,684
COMM FOR INDIAN AFFAIRS-GL42-44-45		32,988		32,988	32,845		143		143
CITIZENS INFORMATION SERVICE		347,011		347,011	346,558	453			
SPECIAL GRANTS		434,167		434,167	434,167				
R-FOLKLORE & ORAL HIST-SD CNTY	6,729-		20,835	14,106	14,106				
EXPENSES		623,290		623,290	471,331	534	151,425		151,425
STATE AID TO CITIES & TOWNS		5,617,118		5,617,118	2,436,118		3,181,000		3,181,000
STATE AID REDEVELOP DEBT SERVICE		413,910		413,910	413,910				
REIMB C & T LIEU TAX MFG INV		2,093,755		2,093,755	2,093,755				
REIMB C & T LIEU TAX INTANG PER P		1,662,635		1,662,635	1,662,635				
STATE BLDG CODES STDS COMMITTEE		554,303		554,303	554,048	255			
REIMBURSE CITIES TOWNS LIEU TAX ME		7,735,937		7,735,937	7,328,785		407,152		407,152
STATE MANDATE REIMBURSEMNT		24,343		24,343	24,343				
PUBLICATIONS (G L 42-44-6)			130,735	130,735	37,001		93,735		93,735
EXPENSES		320,472		320,472	320,007	465			
COMMUNITY DEVELOPMENT BLOCK GRANT	1,364		10,000	11,364	16,425		5,062-		5,062-
COMMUNITY DEV BLOCK TECH ASSIST	461		22,000	22,461	27,461				
C-COMMUNITY DEV. BLK GRT YEAR B			550,000	550,000	675,137		125,137-		125,137-
C-COMMUNITY DEV BLK TECH ASSIST YEAR B					21,401		21,401-		21,401-
C-COMM DEV BLK GRT-JOBS BILL			325,000	325,000	371,208		46,208-		46,208-
MUNICIP CONTRIB URBAN PLANNING SVC			55,400	55,400	66,722		11,322-		11,322-
EXPENSES		792,685		782,685	750,481		32,204	32,204	
TLF SEC 8 ASSISTED HOUSING	80,371-		762,860	682,539	636,971		45,568		45,568
A-SEC 8 MODERATE REHAB. METRO			7,064	7,064	861		6,203		6,203
A-SEC 8 MODERATE REHAB NON METRO	699		5,350	6,049	6,103		55-		55-
SEC 8 HOUSING ASST PROG YEAR B	217,413		491,859	709,272	647,407	178	61,692		61,692
A-SEC 8 MOD REHAB METRO YR B	1,080		9,018	10,194	3,779		6,326		6,326
A-SEC 8 MOD REHAB NON METRO YR B	2,782		5,685	8,467	6,367		2,106		2,106
HOUSING ACQ CONSTR & REHAB REV FD	375,440		29,479	354,919	90,000	52,525	212,394		212,394
COMMUNITY DEVELOPMENT TRAINING	20,283		21,555	41,838	23,479		18,359		18,359
LOCAL HM REPAIR PGM ADMIN	161			161	161				
PUBLIC SERV. CORP. TAX ADMN.			51,521	51,521	51,521				
EXPENSES		186,211		186,211	185,804	408			
DISPLACED HOMEMAKER PROGRAM		155,350		155,350	154,787		563	563	
C-COMMUNITY SERVICES BLOCK GRANT	4,393		825,000	829,393	1,211,870		382,577-		382,577-
COMMUNITY SERV BL GRT DISCRETIONARY					500		500-		500-
C-COMMUNITY SERV BLOCK GRT YEAR B	120,392-		993,391	872,999	820,631	52	52,316		52,316
COMMUNITY SERVICES BLK GRT DISCR	6,239-		97,670	90,761	89,352		1,409		1,409
DISPLACED HOMEMAKER PROGRAM			14,631	14,631	22,118		7,487-		7,487-
HEALTH CENTERS SUPPORT 83/84			162,897	162,897	162,897				
ENERGY AND COMMUNITY SERVICES	5,000	482,176		487,176	446,932		40,244	25,674	14,570
HM WTHRZATN LOW INCM-YR A	18,348-		21,644	3,296	159,391		156,095-		156,095-
HOME WTHRZATN PGM YEAR A	3,494			3,494	3,388		106		106
C-WTHR PGM LOW INC GRT-YR A	6,107-		9,632	3,774	3,723		?		?
WEATHERIZATION PGM REGIONAL COMM	279			279	279				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-020

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
FUEL ASSISTANCE A YEAR	34,765		12,812,000	12,846,765	12,663,937		182,828		182,828
HM WTHRZATN LOW INCM-YR B	12,998		1,136,356	1,149,354	1,151,359	178	2,183-		2,183-
R-HOME WTHRIZATION PGM YEAR B	4,855-		743,129	738,274	758,275		20,000-		20,000-
C-WTHR PGM LOW INC GRT-YR B	14,547		76,168	90,716	84,514		6,202		6,202
OIL OVERCHARGE FUNDS - WEATHERIZATION	200,000			200,000	31,876		168,124		168,124
FUEL ASSISTANCE B YEAR	172,029-		915,000	742,971	739,746		3,725		3,725
OIL OVERCHARGE FUNDS FUEL ASSISTANCE	200,000			200,000			200,000		200,000
OIL OVERCHARGE FUNDS - EMERGENCY SHELTER	111,486			111,486			111,486		111,486
CETA SYEP			30,016	30,016	30,016				
GOV COMM ON EMPL OF HANDICAPPED		33,174		33,174	32,421	210	543	543	
GOV COMM ON HANDICPD TECH ASSIST	1,116		1,000	2,116	857		1,263		1,263
HOUSING ACQ CONSTR OR REHAB REV	5,963			5,963			5,963		5,963
TOTAL	748,060	21,610,059	20,336,335	42,703,654	38,426,657	55,258	4,721,738	58,984	4,162,754
LEGISLATIVE									
GENERAL ASSEMBLY	116,998	1,467,032		1,583,941	1,412,027		171,913		171,913
SUMMER JOB PROGRAM	209			209	2		211		211
FISCAL ADVISORY STAFF HOUSE	120,501	357,795		478,296	329,061		149,145		149,145
LEGISLATIVE COUNCIL	71,993	1,279,700		1,351,693	1,192,643		159,050		159,050
JOINT COMMITTEE LEGIS AFFAI	68,226	2,036,910		2,105,136	2,105,136				
INTERN PROGRAM	190	190-							
LEGISLATIVE DATA SERVICES	31,618	405,280		436,898	436,598				
REAPPORTIONMENT COMMISSION		125,144		125,144	125,144				
TELECOMMUNICATIONS-CABLE T V		248,279		248,279	248,279				
NEW ENGLAND CAUCUS	5,000	5,000-							
AUDITOR GENERAL	43,391	816,395		859,786	846,272		13,514		13,514
AUDIT OF FED ASSIST PROGRAMS			310,545	310,545			310,545		310,545
CRIMINAL JUSTICE COMMISSION	31,273	42,066		73,339	33,721		39,618		39,618
OVERSIGHT COMMISSION	27,113	15,000		42,113	200		41,913		41,913
COM SEEK VALUE MASS TRANSP CTF R I	9,692			9,692			9,692		9,692
PERMANENT DAY CARE COMMISSION	400			400			400		400
ADVISORY COUN INTERGOVT RELATIONS	12,010			12,010			12,010		12,010
COMM ON VOLUNTEERISM & CITIZEN PAR		43,869		43,869	43,869				
TOTAL	537,924	6,832,491	310,545	7,680,959	6,772,948		908,011		908,011
JUDICIAL									
SUPREME COURT	1,248	3,656,274		3,657,522	3,502,624	2,465	152,453		152,453
DEFENSE OF INDIGENT PERSONS		339,738		339,738	339,738				
SALARY OF RETIRED JUSTICES		140,618		140,618	140,496		27	27	

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-021

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
MEDICAL LIAB LITIGATION PANEL		1,607		1,607	1,607				
JUDICIAL EDUCATION SUP CRT		29,289		29,289	26,301		2,988	2,988	
COMPUTER SERVICE CONTRACTS			15,600	15,600	7,500		7,500		7,500
CETA/SYEP JUDICIAL DEPT			7,035	7,035	7,035				
SUPERIOR COURT		4,218,709		4,218,709	4,081,494		137,215	41,302	95,913
JURY COMMISSIONER	200	273,433		273,633	273,633				
WITNESSES FEES		34,136		34,136	34,136				
JURORS FEES		572,000		572,000	572,000				
EXPENSES OF JURORS		8,992		8,992	8,992				
SUPERIOR COURT LIBRARIES		50,417		50,417	50,417				
SALARY OF RETIRED JUSTICES		250,545		250,545	250,545				
FAMILY COURT		4,952,065		4,952,065	4,815,046		137,019		137,019
WITNESSES FEES		4,000		4,000	1,651		2,349	2,349	
GUARDIAN AD LITEM		204,786		204,786	204,786				
SALARY OF RETIRED JUSTICE		97,867		97,867	97,867				
DISTRICT COURT		2,519,515		2,519,515	2,445,459		74,057	10,190	63,867
WITNESSES FEES		5,000		5,000	4,189		811	811	
SALARY OF RETIRED JUDGES		178,171		178,171	171,668		6,503	6,503	
JUDICIAL COUNCIL		2,956		2,956	1,504		1,452	1,173	279
TOTAL	1,468	17,540,120	22,035	17,563,623	17,038,789	2,465	522,369	65,337	457,031
COMMISSIONS AND AGENCIES									
COMM INTERSTATE COOPERATION		35,294		35,294	35,294				
RI ADULT EDUCATION COMMISSION	790	12,116		12,906	10,056		2,850		2,850
M V DEALERS LIC COMMISSION		278,053		278,053	275,168	149	2,736		2,736
STATE INVESTMENT COMMISSION		3,770		3,770	3,770				
WORKMENS COMPENSATION COMM		1,205,823		1,205,823	1,205,823				
SALARY OF RETIRED COMMISSIONERS		92,509		92,509	92,509				
R I STATE COUNC ON ARTS		271,319		271,319	271,319				
SERVICES TO SCHOOLS		70,000		70,000	70,000				
FED GRANTS	89		351,317	351,405	399,141		47,736-		47,736-
ARTISTS IN RESIDENCE PROGRAM	65		88,610	88,675	95,619		6,944-		6,944-
RECEIPTS AVAIL FOR EXPENDITURE	48,038		74,974	123,012	104,239		18,773		18,773
MENTAL HEALTH ADVOCATE		220,575		220,575	193,440	1,444	25,691		25,691
OFFICE OF THE PUBLIC DEFENDER		1,337,910		1,337,910	1,317,766		20,144		20,144
R I FILM COMMISSION		43,206		43,206	37,238	2,974	2,994		2,994
COMM UNIFORM STATE LAWS	9,519			9,519	7,440		2,079		2,079
STAT NAT RESOURCES COORD BD	25,137	938,477		963,614	935,114		28,500		28,500
REIMB TOWN COVENTRY COST ED CHILDR		13,640		13,640	13,640				
REIMB TO RE GREENWICH LAND TAKING		11,018		11,018	11,018				
REIMB RE GREENWICH COST ED CHILD		69,240		69,240			69,240		69,240
PLANNING		93,854		93,854	93,854				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-022

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
GROUND WATER STUDIES		75,000		75,000	75,000				
CHILDRENS CODE COMMSSN CH355.78		24,890		24,890	24,890				
COMM FOR HUMAN RIGHTS		214,108		214,108	213,748		360		360
FEDC PROJECT	34,570		118,339	152,909	133,147		19,761		19,761
R-HOUSING ASSISTANCE PROGRAM	5,651		20,850	26,501	27,500		999-		999-
PRIVATE CONTRIBUTIONS-EDUC PROGRM	886		65	950			950		950
PUBLIC UTILITIES COMMISSION		732,468		732,468	732,468				
PUBLIC UTILITIES COMMISSION		162,000		162,000	162,000				
ENERGY BOARD COUNCIL		56,216		56,216	56,216				
CABLE T.V.	30,000	27,825		57,825	57,825				
MATCHING FUNDS-FED ENERGY AUDITS		53,556		53,556	41,556		12,000		12,000
R-ENFORCING NAT GAS LINE SAFE ACT	23,280-		42,700	19,420	47,492		28,071-		28,071-
P-STATE SAFETY PARTICIPATION PGM	4,376-			4,376-	1,638		6,014-		6,015-
R-PUB UTIL REGULATORY POLICIES ACT	93,297			93,297			93,297		93,297
P-INNOVATIVE RATES PROGRAM	24,839-			24,839-			24,839-		24,839-
R-INVTV RTS NON DISCR COG RTS PGM	29,132-			29,132-			29,132-		29,132-
R-STATE HAZARDOUS MAT ENFORCEMENT					1,023		1,023-		1,023-
ST ENERGY PLAN REPORT(IMPL PHASE)	22,279		253,350	275,579	224,650		50,929		50,929
STATE ENERGY PLAN REPORTS SUPP PH	2,356			2,356	2,356				
RESIDENTIAL HEATING OIL SURVEY	23,197			23,197	18,912		4,285		4,285
ENERGY EXTENSION SERVICE	236,808		89,970	326,778	132,609		194,169		194,169
C-TA & EC SCHOOLS & HOSPITALS	7,339		41,647	48,986	44,433		4,553		4,553
R-ENERGY EXTENSION SUPPORT	616			616	616				
R-PEAT RESOURCES ESTIMATION IN R I	35,411			35,411			35,411		35,411
C-PROGRAM SUPPORT FES/SECP	2,000			2,000	1,028		972		972
APPROPRIATE TECHNOLOGY PROGRAM	434-		7,942	7,508	6,345		1,163		1,163
C-SOLAR CONSERVATION BANK			206,990	206,990	207,080		91-		91-
A-PALO PINTO REFUND INDUST CLUSTER STUDY			2,380	2,380	1,250		1,131		1,131
R - BIOMASS STUDY GRANT			4,930	4,930	7,695		2,765-		2,765-
MUTUP CARRIERS OF PROPERTY FEES	251,506		401,004	652,510	402,283		250,227		250,227
NORTHEAST SOLAR ENERGY SERVICE	5,073			5,073	4,634		989		989
RESIDENTIAL CONSERVATION SERV PROG	10,137		149,519	159,656	120,367		39,289		39,289
THE AMER & IRISH CULTURAL EXC COMM	549	549-							
P I HERITAGE COMMISSION		249,037		249,037	249,037				
BD REGISTRTN & EXAM ARCHITECTS	30,033		9,788	39,821	9,560		30,260		30,260
ST BD EXAM LANDSCAPE ARCHITECTS		6,769		6,769	6,769				
P I BOARD MEDICAL PEVIEW	159,698		91,049	250,747	190,216		60,531		60,531
CONFLICT OF INTEREST COMMISSION		173,764		173,764	173,764				
BOARD OF ACUPUNCTURE		2,139		2,139	2,139				
BOARD OF ACUPUNCTURE	2,460		250	2,710	2,250		460		460
BD REGIS PROF ENGINEERS		72,416		72,416	62,616		9,800		9,800
COMMISSION TENURE & DISCIPLINE		1,008		1,008	1,008				
PUBLIC COMMUNICATIONS		1,141,730		1,141,730	1,036,238		105,492		105,492
PUBLIC TELECOMMUNICATNS AUTHORITY		4,942		4,942	4,942				
A-BISHOP GEORGE BERKLEY	491		55,590	55,981	35,916		20,065		20,065

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-023

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
PRIVATE CONTRIB-EDUC TV	125,743		275,547	401,290	278,824		122,466		122,466
CORP FOR PUBLIC BROADCASTING GRANT	10,777		271,141	287,918	282,776		5,142		5,142
CONTRIB ED TV SPEC PROJ & GRANTS	6,236		3,487	9,723	3,090		6,633		6,633
NEW ENGLAND REGIONAL COMMISSION		58,000		58,000	58,000				
BOARD OF ELECTIONS	8,613	1,520,986		1,529,598	1,509,988	9,675	9,935		9,935
VERIFICTN VOTING LISTS-BD ELECTIONS		347,000		347,000			347,000		347,000
VERIFICTN VOTING LISTS-SEC OF STATE		9,000		9,000			9,000		9,000
VERIFICTN VOTING LISTS-LOCAL COMUNITY		44,000		44,000			44,000		44,000
PROGRAMS A B C D		169,925		169,925	169,175	750			
SURVEY & PLANNING	23,059-		412,448	388,789	402,810		14,021-		14,021-
ACQUISITION & DEVELOPMENT	4,046-		98,644	94,598	208,376	4,395	118,173-		118,173-
SURVEY & PLANNING	113,882		48,341	162,223	14,898		147,325		147,325
CONSUMERS COUNCIL		278,629		278,629	268,629		10,000		10,000
CHILD ADVOCATE		155,483		155,483	155,483				
TOTAL	1,199,957	10,227,147	3,120,791	14,547,896	12,997,717	19,387	1,530,791		1,530,791
GENERAL									
SALARY ADJUSTMENT FUND	1,119,871	1,119,871-							
PAYMENT OF PROPERTY INS PREMIUMS		227,598		227,598	210,098	17,500			
CONTINGENCY	1,716,229	102,772-		1,613,457	47,824		1,565,633		1,565,633
CIRCUIT BREAKER PROGRAM		334,358		334,358	334,358				
RI SOLID WST MGT CORP LOAN 6-30-82		150,000		150,000	150,000				
RI SOLID WASTE MGT.CORP-SUBSIDY		200,000		200,000	200,000				
RENTAL PAYMENTS R I P B A		27,375		27,375	27,375				
COLONY HOUSE-NEWPORT	40,555	29,654-		10,700			10,700	2,466	8,234
COMMISSION ON JEWELRY INDUSTRY	15,000	15,000-							
NATHANIEL GREEN PUBLICATION PROJ		30,000		30,000	30,000				
CAPITOL CENTER PROJECT COMMISSION		50,000		50,000	50,000				
RESTOR & REPLACE INS COVERAGE	153,930		53,250	207,180	59,509		147,671		147,671
1976 VETS BONUS LOAN-DEBT SRV CST		675,500		675,500	675,500				
DEBT SERVICE SPECIAL ACCOUNT			3,673,251	3,673,251	3,673,251				
DEBT SERVICE ON BORROWED FUNDS			6,414,278	6,414,278	6,414,278				
LOAN REPAYM RI TURNPIKE & BR AUTH	1,571,565		500,000	2,671,565	1,571,565		500,000		500,000
RETIREMT BENEFITS CERTAIN ST EMPL		2,500		2,500	2,500				
TOTAL	4,617,150	479,823	10,640,729	15,687,711	13,446,207	17,500	2,224,004	2,466	2,221,538
SPECIAL LEGISLATIVE APPROPRIATIONS									
ACTS ALLOW GEN ASSEMBLY		14,895		14,895	14,895				
COURT ACTION CLAIMS COURT AWARDS		707,210		707,210	707,210				

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-024

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
AMERICAN LEGION BLOODMBL PGRM	3,000	3,000		6,000	3,000		3,000		3,000
KNIGHTS COL BLOOD BANK	1,000			1,000	1,000				
BLINDED VETERANS ASSOCIATION	700			700			700	700	
RI ASSN BLIND-GERIATRIC ADJ CTR PG	35,000			35,000			35,000	35,000	
CIVIL ACTION CLAIM-CHAS MARSHALL	120,000			120,000	120,000				
CLAIM-MARTHA L SAUNDERS	100,000			100,000			100,000		100,000
TOTAL	259,700	775,105		984,805	846,105		138,700	35,700	103,000
ECONOMIC DEVELOPMENT									
OFFICE OF DIRECTOR	4,778	4,668,250		4,673,028	4,392,226	9,800	271,002	141,073	129,929
TOURISM PROMOTION		50,000		50,000	44,480		5,520	5,520	
EASTERN STATES EXPOSITION		8,500		8,500	8,410		90	90	
EUROPEAN OPERATIONS		136,673		136,673	126,630		10,043		10,043
PROMOTION & DEVELOPMENT	17,354		3,658	21,011	12,104		8,907		8,907
JOB DEVELOPMENT AND TRAINING		51,250		51,250	48,831		2,419		2,419
TITLE IV SUMMER YOUTH EMPL. PROG.	50,840		1,331,428	1,382,268	1,382,268				
TITLE II D	86,501			86,501	2,036		84,537		84,537
TITLE II B	370,687		795,722	1,166,409	1,134,077		32,533		32,533
TITLE VI	59,266			59,266	21,375		80,640		80,640
TITLE IV YOUTH EMPL. TRNG PROGRAM	8,529-			8,529-	8,529				
TITLE III HIRE II PROGRAM	31,343		48,383	79,726	79,726				
TITLE VII PRIVATE SEC INTV. PGM	1,557		1,921	3,477	3,477				
ADMINISTRATIVE COST POOL	50,843		503,901	554,544	768,004		213,460-		213,460-
SYEP CETA IV (3130-5171			40,000	40,000	40,000				
J T P A EDUCATIONAL ASSIST PROGRAM			214,523	214,523	277,934		63,411-		63,411-
J T P A OLDER WORKERS			6,593	6,593	14,382		7,789-		7,789-
J T P A INCENTIVE-TECHNICAL ASSIST			98,763	98,763	110,650		11,887-		11,887-
J T P A ADMINISTRATION			278,524	278,524	277,698		826		826
J T P A BALANCE OF STATE II A			1,942,507	1,942,507	2,008,333		65,826-		65,826-
J T P A NORTHERN R I II A			825,674	825,674	885,928		60,254-		60,254-
J T P A PROVIDENCE/CRANSTON II A			958,700	958,700	1,014,700		56,000-		56,000-
J T P A BALANCE OF STATE II B			61,532	61,532	146,011		84,479-		84,479-
J T P A NORTHERN R I II B			42,595	42,595	55,889		13,294-		13,294-
J T P A TITLEIII DISLOCATED WORKER			504,169	504,169	527,837		23,668-		23,668-
J T P A P I C PLANNING GRANT			80,420	80,420	80,598		178-		178-
J T P A NATIONAL TECHNICAL ASSIST					25		25		25
J T P A TITLE III DISCRETIONARY			447,499	447,499	512,574		64,585-		64,585-
ADTITLE IV VETERANS EMPLOYMT PROJECT					26,760		26,760-		26,760-
TOTAL	654,638	4,414,673	8,106,952	13,766,762	13,947,513	9,800	191,050-	146,683	337,733-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1984

A-5-025

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
ELDERLY AFFAIRS									
OFFICE OF DIRECTOR	10,000	1,374,665		1,384,665	1,346,725	5,003	32,937	2,561	30,375
TRANSPORTATION FOR THE ELDERLY	35,000	1,465,152		1,500,152	1,499,322		830	830	
ELDERLY HOUSING SECURITY		50,000		50,000	49,400		600	600	
R I MEALS ON WHEELS INC		60,000		60,000	60,000				
IN-HOME SERVICES PROGRAM		277,025		277,025	277,025				
AGING TRNG PGM TITLE IV A	4,791-		26,623	21,832	22,288		456-		456-
SENIOR COMPANION PROGRAM	36		175,386	175,422	175,234	76	112		112
TITLE III OAA SOCIAL SERVICES	42,966-		1,111,033	1,068,066	1,100,340		32,274-		32,274-
U S D A ELDERLY FEEDING	53,256		491,916	545,172	545,172				
TITLE III OAA CONGREGATE MEALS	57,833-		1,540,924	1,483,090	1,475,406		7,685		7,685
TITLE III OAA HOME	50,196-		333,546	283,350	284,564		1,214-		1,214-
TITLE III OAA ADMINISTRATION	13,374-		332,966	319,591	325,823		6,231-		6,231-
C-ELDERLY ABUSE PROGRAM	4,167-		26,444	22,278	22,278				
BRISTOL SENIOR CENTER	16,504		10,000	26,504	17,232		9,271		9,271
TITLE III I D INCOME	5,051		6,802	11,853	9,485		2,368		2,368
SENIOR COMPANION PROGRAM			3,000	3,000	2,336		664		664
LEGAL SVCS CAPACITY IN STATE AGCY	214-		46,507	46,293	47,214		921-		921-
SR COMM SVC EMPLOYMT PGM	6,404		316,837	323,241	328,229		4,988-		4,988-
SENIOR ACTIVITIES			375	375			375		375
TOTAL	47,291-	3,270,842	4,422,358	7,661,909	7,588,073	5,079	8,757	3,991	4,765
CHILDREN AND THEIR FAMILIES									
OFFICE OF DIRECTOR	890,389	471,839		1,362,228	1,309,277	55,451	6,500		6,500
OFFICE OF LEGAL SERVICES		392,750		392,750	381,148	11,602			
PLNG ACTIVITIES REL TO CHILDREN	80-		21,212	21,132	21,132				
FAMILY & CHILDREN TRUST FUND			57,256	57,256			57,256		57,256
CENTRAL ASSESSMNT & EMERG RESPONSE	249	4,427,362		4,427,611	2,619,911	7,358	1,800,342		1,800,342
DIV OF DIRECT SERVICES		3,311,855		3,311,855	3,311,805	50			
INST SUPPORT SERVICES	24,172	2,416,040		2,440,212	2,391,885	4,660	43,667		43,667
YOUTH SERVICES BUREAU		674,416		674,416	661,344	13,072			
TRAINING SCHOOL FOR BOYS & GIRLS	150,000	2,233,613		2,383,613	2,352,121	7,492	24,000		24,000
MCCABE JUVENILE DIAGNOSTIC CTR		586,256		586,256	583,608	2,648			
ADOLESCENT UNIT		458,474		458,474	455,706	2,768			
CETA/SYEP CHILDREN&THEIR FAMILIES			13,455	13,455	13,455				
PROBATION & PAROLE - JUVENILE	234	1,098,990		1,099,224	1,098,344	880			
COMMUNITY SERVICES		1,411,759		1,411,759	1,410,817	943			
MHSCY - DEVELOP ALTERNATIVES PGM		580,298		580,298	580,298				
MENTL HLTH SVS CHLDN & YOUTH(MHSCY		3,525,589		3,525,589	3,334,071	191,518			
BOARD & CARE CHLDRN IN PRIV HOMES		12,767,216		12,767,216	12,718,435	48,780			
CHILD WELFARE SERVICES-FFUL	263,008			263,008	581,300		318,292-		318,292-
CHILD ABUSE & NEGLECT PROGRAM	36,845		208,065	244,910	82,179		162,731		162,731
TITLE IV E-AACWA-ADOPT ASSIST	115,066-		457,012	341,946	943,688		601,742-		601,742-

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
YEAR ENDED JUNE 30, 1994

A-5-026

Department or Agency	NET BALANCES BROUGHT FORWARD	APPROPRIATIONS AND TRANSFERS	RESTRICTED, FEDERAL GRANTS AND INTERFUND TRANSFERS	TOTAL AVAILABLE	EXPENDITURES	ENCUMBRANCES	UNENCUMBERED BALANCE AT END	BALANCE LAPSED TO SURPLUS	BALANCES CARRIED FORWARD
ABUSED CHILDREN-CHISHOLM FUND	3,580			3,580			3,580		3,580
DIVISION OF MANAGEMENT AND BUDGET	1,025	1,382,135		1,383,760	1,338,822	21,434	23,504		23,504
TOTAL	1,250,957	35,736,583	757,000	37,752,540	36,180,337	368,656	1,203,546		1,203,546
HIGHER EDUCATION									
BD OF GOV FOR HIGHER EDUC(1659-1)		29,209		29,209	27,656		1,553	1,553	
COMMISSIONERS OFFICE	10,249	408,294		418,543	418,543				
FINANCE AND MANAGEMENT	12,386	249,086		261,472	214,181	6,129	41,161		41,161
PLANNING AND SUPPORT		214,869		214,869	213,125	1,744			
VETS TRNG PROPRIETARY SCH SUPERVN	18,161		21,013	39,174	47,805		8,631-		8,631-
STATE CONTRIBUTION TO URI		49,611,958		49,611,958	49,611,958				
ENGINEERING DEPT-SPECIAL-URI	8,003	1,687-		6,316			6,316		6,316
R I ATOMIC ENERGY COMMISSION		509,596		509,596	459,938		49,658		49,658
STATE CONTRIB TO RIC		23,626,814		23,626,814	23,626,814				
STATE CONTRIB TO CC OF RI		19,631,276		19,631,276	19,631,276				
RI HIGHER EDUC ASSIST AUTH		8,015,790		8,015,790	8,015,790				
TOTAL	48,799	102,295,205	21,013	102,365,016	102,267,087	7,873	90,057	1,553	88,504
GRAND TOTAL	2,889,572-	912,337,233	337,426,632	1246,864,293	1206,154,833	35,670,333	5,033,127	1,686,211	3,346,916

AMOUNT ROUNDED TO EVEN DOLLARS.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-6

GENERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For the Fiscal Years Ended June 30, 1984 and 1983

	1984		1983	
Cash with General Treasurer, July 1		$ 12,180,670		$ 5,111,272
Receipts:				
Revenue				
Gross Revenue	$1,349,091,797		$1,222,236,281	
Add: Adjustment for Advance Tax Payments				
Alcoholic Beverage Import Fees Increase	45,384		36,658	
	$1,349,137,181		$1,222,272,939	
Less: Intrafund Transfers - Medical Assistance and Social Services	64,425,855		61,270,744	
Total Revenue	$1,284,711,326		$1,161,002,195	
Other				
Sale of Investments	$3,229,366,600		$1,884,094,897	
Sale of Tax Anticipation Notes	85,000,000		340,000,000	
Repayment of Advances to Imprest Cash and Other Funds	3,405,500		2,500,025	
Segregated for Distribution to Cities and Towns	13,627,442		13,582,317	
Expenditure Refunds - Current Year	15,274,176		13,189,158	
Expenditure Refunds - Prior Years - Non-Recurring	2,738,811		10,968,094	
Expenditure Refunds - Prior Year - Recurring	989,158		944,092	
Other	11,832,798		7,905,425	
Total Other	$3,362,234,485		$2,273,184,008	
Total Receipts		$4,646,945,811		$3,434,186,203
Total Available		$4,659,126,481		$3,439,297,475
Disbursements:				
Expenditures				
Gross Expenditures	$1,221,429,009		$1,154,115,941	
Less: Increase (Decrease) in Accrued Payroll	(9,578,219)		1,092,737	
Vouchers Payable Increase	4,335,320		1,024,231	
Intrafund Transfers - Medical Assistance and Social Services	64,425,855		61,270,744	
	$ 59,182,956		$ 63,387,712	
Total Expenditures	$1,162,246,053		$1,090,728,229	
Other				
Purchase of Investments	$3,291,366,135		$1,885,535,567	
Payment of Tax Anticipation Notes	85,000,000		340,000,000	
Revenue Refunds	81,037,568		66,610,724	
Advance to Imprest Cash and Other Funds	2,266,825		3,611,450	
Distribution to Cities and Towns	13,674,141		4,400,225	
Payment of Prior Year Accounts Payable	29,362,129		28,428,141	
Other	10,995,469		7,382,132	
Total Other	$3,513,702,267		$2,335,968,239	
	$4,675,948,320		$3,426,696,468	
Vouchers Payable (Increase) Decrease	(1,100,371)		420,337	
Total Disbursements		$4,674,847,949		$3,427,116,805
Cash with General Treasurer - June 30 (Exhibit A-1)		$ (15,721,468)		$ 12,180,670

See Notes 3 and 4 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-7

GENERAL FUND
SCHEDULE OF APPROPRIATIONS

For the Fiscal Year Ended June 30, 1984

APPROPRIATIONS:			
JANUARY SESSION, 1983			
Act H-5149, Sub A, As Amended	Appropriations for Support of the State 1983-1984	$901,766,608	
Act H-5121	Rhode Island Meals on Wheels	60,000	
Res. S-0173, Sub A, S-0372, Sub A, S-0461, H-5128, Sub A, H-5378, Sub A, H-6211, H-5442, Sub A, H-6202, S-0459	Claims - Various	9,488	
Act S-0537	Frank DiOrio Claim	7,500	
Res. H-5930, H-6234, H-5286	Veterans' Bonuses - Certain	1,600	
Act H-5256	Retirement Assistance - Certain	1,600	$ 901,846,796
SEPTEMBER SESSION, 1983			
Act H-8015, As Amended	Capital Development Program	$ 55,000	
Res. H-8012	Veterans' Bonuses - Certain	4,200	59,200
JANUARY SESSION, 1984			
Act H-7661, Sub A, As Amended	Supplemental Appropriation for Support of the State 1983-1984	$ 9,219,627	
Act S-0208, Sub A, As Amended	Statewide Verification of Voting Lists	400,000	
Act H-8505, Sub A, As Amended	Strategic Development Program	69,623	
Res. H-9441	Compensation - Clerks, Pages, Etc. - General Assembly	11,369	
Res. S-0340, Sub A, S-049, Sub A, S-0909, H-7466, As Amended, H-7540, As Amended, H-9247, As Amended, H-9390, Sub A, As Amended	Claims - Various	5,408	
Res. H-7200, H-7249, H-7250, H-7359, As Amended, H-7420, H-9111, H-9281, H-9283, H-9284	Veterans' Bonuses - Certain	4,100	
Res. H-7117	American Legion Bloodmobile	3,000	
Act H-7025	Retirement Assistance - Certain	900	9,714,027
Title 9-31-5 of the General Laws - Tort Action Claim - Court Awards			707,210
Total			$ 912,327,233
Appropriations of Departmental Restricted Revenues, Federal Grants, and Intrafund Transfers			337,426,632
Total Current Year Appropriations			$1,249,753,865
Appropriations Carried Forward by Governor		$ 9,045,929	
Appropriations Carried Forward by Statute		(11,935,501)	
Total Appropriations Carried Forward			(2,889,572)
Total Available Appropriations for Year Ended June 30, 1984			$1,246,864,293

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-8

GENERAL FUND
ANALYSIS OF APPROPRIATION FOR CONTINGENCIES
For the Fiscal Year Ended June 30, 1984

Balance Brought Forward July 1, 1983		$1,716,229
Annual Appropriation Bill (Ch. 167, P.L. 1983)		450,000
Intrafund Transfers		739,666
Total Available		$2,905,895
TRANSFERS		
Department of Health		
Catastrophic Health Insurance	$ 666,221	
Department of Corrections		
Intake Service Center	262,295	
Department of State Library Services		
Administration	16,195	
Department of Labor		
Office of Director	26,246	
Executive Department		
State Police	305,157	
Commissions and Agencies		
State Water Resources Board	16,324	
Total Transfers	$1,292,438	
EXPENDITURES	47,824	
Total		1,340,262
Balance Carried Forward June 30, 1984		$1,565,633

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit A-9-1

GENERAL FUND
STATEMENT OF IMPREST CASH FUNDS

June 30, 1984

Location	Amount	
Department of Mental Health, Retardation and Hospitals		
General	$ 400	
Institute of Mental Health	1,000	
Zambarano Memorial Hospital	1,800	
Dr. Joseph H. Ladd School	15,000	
General Hospital	1,000	$19,200
Department of Health		
General	$ 250	
Division of Drug Control	3,500	
Division of Food Protection and Sanitation	1,000	4,750
Department of Social and Rehabilitative Services		
Office of Director	$ 300	
Division of Economic and Social Services	3,500	
Division of Management Services	100	
Division of Public Assistance	50,000	
Division of Soldiers' Welfare (Veterans' Home)	500	
Division of Vocational Rehabilitation	100	
Bureau for the Blind	400	54,900
Department of Corrections		
Office of the Director	$ 300	
Adult Correctional Institutions	3,500	
Adult Probation and Parole	300	4,100
Department of Elementary and Secondary Education		
Office of the Commissioner	$ 75	
R. I. School for the Deaf	150	
William M. Davies Vocational Technical School	150	375
Department of State Library Services		100
Department of Labor		
Division of Occupational Safety	$ 50	
Bureau of Pipefitters and Refrigeration Technicians	50	100

GENERAL FUND
STATEMENT OF IMPREST CASH FUNDS

June 30, 1984

Location	Amount	
Department of Environmental Management		
Office of Director	$ 75	
Office of Business Affairs	50	
Division of Parks and Recreation	1,400	
Division of Fish and Wildlife	50	
Division of Forest Environment	150	
Division of Enforcement	500	
Division of Coastal Resources	50	
Division of Water Resources	50	
Division of Agriculture	50	$ 2,375
Department of Business Regulation		50
Department of Transportation		
Theodore Francis Green State Airport	$ 25	
North Central Airport	20	
Westerly Airport	20	
Block Island Airport	20	
Registry of Motor Vehicles	5,000	
Division of Administrative Adjudication - Violation Bureau	200	
Division of Administrative Adjudication - Hearing Section	400	5,685
Executive Department		
Defense Civil Preparedness Agency	$ 20	
Adjutant General	250	
Sheriff of Providence County	1,400	
Sheriff of Bristol County	600	
Sheriff of Washington County	500	
Division of State Police	2,000	4,770
Department of State		
State Library		25
Department of Attorney General		
Office of Attorney General		850

Exhibit A-9-3

GENERAL FUND
STATEMENT OF IMPREST CASH

June 30, 1984

Location	Amount	
Department of Administration		
Division of Personnel	$ 50	
Employee Benefits Unit	50	
Division of Accounts and Control	3,000	
Tax Administrator - Administration	200	
Tax Administrator - Legal	100	
Tax Administrator - Newport	25	
Tax Administrator - West Warwick	25	
Tax Administrator - Westerly	25	
Tax Administrator - Woonsocket	25	
Bureau of Audits	50	$ 3,550
Legislative Department		
Auditor General		50
Judicial Department		
Supreme Court	$ 150	
Office of Court Administrator - Sheriffs - Special Account	2,500	
Office of Court Administrator - Sequestered Jurors' Account	500	
Superior Court - Newport County	100	
Superior Court - Washington County	100	
Family Court - Providence	500	
Family Court - Kent County	500	
Family Court - Newport County	100	
Family Court - Washington County	100	
District Court - First Division	100	
District Court - Second Division	100	
District Court - Third Division	150	
District Court - Fourth Division	200	
District Court - Fifth Division	100	
District Court - Sixth Division	150	
District Court - Seventh Division	100	
District Court - Eighth Division	100	5,550
Office of Public Defender		300
R.I. State Council on the Arts		20
R.I. Film Commission		50
State Water Resources Board		25
Public Utilities Commission		50
R.I. Board of Medical Review		200
Conflict of Interest Commission		50
R. I. Public Telecommunications Authority		150
State Board of Elections		500
Department of Economic Development		5,000
Department of Children and Their Families		
Child Welfare Services	$ 1,000	
Training School for Boys and Girls	1,500	
Probation and Parole - Juvenile	300	2,800
Office of Higher Education		100
Total (Exhibit A-1)		$115,675

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-10

GENERAL FUND
COMPARATIVE STATEMENT OF TAXES RECEIVABLE AND ACCOUNTS RECEIVABLE

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983	Increase (Decrease)	Write-Offs
TAXES RECEIVABLE				
Personal Income Tax	$10,400,236	$ 9,912,059	$ 488,177	$166,713
Business Corporation Tax	714,716	1,277,005	(562,289)	21,402
Franchise Tax	160,674	88,085	72,589	59,450
Sales and Use Tax	21,502,368	24,172,887	(2,670,519)	460,360
Gasoline Tax	1,906,444	1,191,314	715,130	
Cigarette Tax	1,980,846	1,909,954	70,892	
Tax on Manufacturers of Beers, Liquors, etc.	232		232	
Inheritance Tax	315,433	651,887	(336,454)	2,979
Gift Tax	18,597	36,963	(18,366)	
Non-Resident Contractor Tax Recovery	31,316	11,504	19,812	
Gross Earnings Tax - Petroleum Companies	82,584	376,928	(294,344)	
Fuel Use Tax - Motor Carriers	1,429	228	1,201	
Total Taxes Receivable	$37,114,875	$39,628,814	$(2,513,939)	$710,904
Less: Allowances for Uncollectibles	3,270,416	8,583,041	(5,312,625)	
Total Net Taxes Receivable	$33,844,459	$31,045,773	$ 2,798,686	$710,904
ACCOUNTS RECEIVABLE				
Department of Mental Health, Retardation and Hospitals				
Board and Support of Wards and Patients:				
Institute of Mental Health	$ 524,180			
General Hospital	4,355,456			
Dr. Joseph H. Ladd School	2,787,052			
Zambarano Memorial Hospital	1,688,144	$ 9,354,832	$ 8,651,324	$ 703,508	$139,375
Department of Social & Rehabilitative Services				
Board and Support of Residents - R.I. Veterans' Home		131,492		131,492	266
Department of Corrections				
Board and Support of Wards - Adult Correctional Institutions		497	1,085	(588)	
Elementary and Secondary Education				
Tuition Fees - School for the Deaf	$ 27,909			
Tuition Fees - William M. Davies Vocational-Technical School	910,895			
Local Contributions for Special Education	122,621			
Private Contributions - School Children Lunches	7,948			
Private Contributions - Opportunities for the Handicapped	3,884	1,073,257	373,577	699,680	
Department of Labor				
Sealer of Weights and Measures	$ 604			
Inspection of Steam Boilers	7,665			
Inspection of Elevators	1,445	9,714	11,408	(1,694)	
Department of Environmental Management				
Division of Parks and Recreation	$ 91,230			
Division of Coastal Resources - Rental of Wharves, Docks, etc.	50,683			
Division of Land Resources	6,795	148,708	43,340	105,368	
Department of Transportation				
Roads and Bridges	$ 155,383			
State Airport	111,088	266,471	302,420	(35,949)	32,785
Department of Community Affairs				
Housing Acquisition, Construction or Rehabilitation		379,400	394,043	(14,643)	4,611
Other Commissions and Agencies				
Expenses Recovered - Public Utility Companies, Common Carriers		5,587	1,638	3,949	
Subrogated Claims - Railroad Tax Relief		248,547	248,547		
Total Accounts Receivable		$11,618,505	$10,027,382	$ 1,591,123	$177,037
Less: Allowances for Uncollectibles		929,728	841,040	(88,688)	
Total Net Accounts Receivable		$10,688,777	$ 9,186,342	$ 1,502,435	$177,037

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit A-11

GENERAL FUND
STATEMENT OF EXPENDITURES
BY SOURCE OF FUNDS
For the Fiscal Year Ended June 30, 1984

Department or Activity	General	Federal	(1) Restricted Receipts	Total
Mental Health, Retardation and Hospitals	$140,280,060	$ 5,361,329	$ 15,454	$ 145,656,843
Health	16,671,419	11,056,474	58,771	27,786,664
Social and Rehabilitative Services	172,316,983	205,678,851	84,805	378,080,639
Corrections	28,288,185	14,710		28,302,895
Elementary and Secondary Education	208,076,542	32,741,480	4,619,292	245,437,314
State Library Services	2,468,302	643,128	24,430	3,135,860
Labor	3,961,187	46,135	237,588	4,244,910
Environmental Management	18,134,358	5,741,757	816,474	24,692,589
Business Regulation	2,498,014		543,031	3,041,045
Transportation	49,245,980	10,627,623	5,953,012	65,826,615
Executive	20,188,129	4,041,919	73,241	24,303,289
State	2,103,659	118		2,103,777
Attorney General	4,198,621	372,503	4,409	4,575,533
Treasury	2,287,399			2,287,399
Administration	32,124,718	223,233	10,392	32,358,343
Community Affairs	17,803,701	20,140,923	537,291	38,481,915
Legislative	6,772,948			6,772,948
Judicial	17,026,719		14,535	17,041,254
Other Commissions and Agencies	9,599,934	2,004,033	1,413,137	13,017,104
General	1,745,155		11,718,552	13,463,707
Special Legislative Appropriation	846,105			846,105
Economic Development	4,630,377	9,274,831	52,105	13,957,313
Elderly Affairs	3,237,475	4,326,624	29,053	7,593,152
Children and Their Families	34,907,238	1,628,300	13,455	36,548,993
Office of Higher Education	102,227,155	47,805		102,274,960
Total	$901,640,363	$313,971,776	$26,219,027	$1,241,831,166

(1) Includes Intrafund Transfers of $261,732 from Department of Economic Development for the Public Service Programs.

FINANCIAL SECTION

	Exhibit/ Schedule
SPECIAL REVENUE FUNDS:	
Combining Balance Sheets - All Special Revenue Funds	B-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	B-2
Highway Fund	
Balance Sheets	B-3
Statement of Revenues, Expenditures, and Changes in Fund Balances	B-4
Capital Center Project Fund	
Balance Sheets	B-5
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B-6
Employment Insurance Funds	
Combining Balance Sheets	B-7
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B-8
Other Special Revenue Funds	
Combining Balance Sheets	B-9
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	B-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-1

COMBINING BALANCE SHEETS
ALL SPECIAL REVENUE FUNDS

June 30, 1984

ASSETS	Highway (B-3)	Capital Center Project (B-5)	Employment Insurance (B-7)	Other (B-9)	Totals June 30, 1984	Totals June 30, 1983
Cash	$ (1,105,152)	$ 628,537	$ 251,548	$ 4,934,206	$ 4,709,139	$ 5,348,810
Funds in Trust (Custody of U. S. Treasury)			64,341,036		64,341,036	22,229,036
Investments			55,512,482	8,936,459	64,448,941	55,824,466
Receivables:						
Taxes			4,370,947		4,370,947	5,334,076
Accounts	12,369		1,409,466	216,661	1,638,496	1,552,325
Due from Other Funds	57,271,096	136,810			57,407,906	42,312,713
Due from Other Governments and Agencies	19,339,514	1,841,396	176,783	894,743	22,252,436	10,057,739
Federal Allocations Unexpended	202,209,442				202,209,442	145,033,482
State Allocations Unexpended	23,360,838				23,360,838	6,120,320
Total Assets	$301,088,107	$ 2,606,743	$126,062,262	$14,982,069	$444,739,181	$ 293,812,967
LIABILITIES AND FUND BALANCE						
Liabilities:						
Vouchers and Accounts Payable	$ 10,385,622	$ 2,604,340	$ 249,960	$ 775,311	$ 14,015,233	$ 4,992,977
Unclaimed Checks	16,749				16,749	15,483
Accrued Payroll and Fringe Benefits	119,811	2,403	208,785	13,450	344,449	1,051,006
Due to Other Funds	507,923			32,732	540,655	1,179,499
Due to Federal Unemployment Account			76,157,220		76,157,220	90,491,182
Deferred Revenue				2,554,630	2,554,630	2,518,363
Total Liabilities	$ 11,030,105	$ 2,606,743	$ 76,615,965	$ 3,376,123	$ 93,628,936	$ 100,248,510
Fund Balance:						
Reserve for Encumbrances	$ 64,737,692	$ 23,246,700	$ 1,039,081	$ 867,906	$ 89,891,379	$ 39,863,026
Reserve for Imprest Cash Advances			460	900	1,360	1,360
Reserve for Incompleted Projects	69,128,913	(23,246,700)		2,074,660	47,956,873	60,633,293
Unreserved	156,191,397		48,406,756	8,662,480	213,260,633	93,066,778
Total Fund Balance (Exhibit B-2)	$290,058,002	$	$ 49,446,297	$11,605,946	$ 351,110,245	$ 193,564,457
Total Liabilities and Fund Balance	$301,088,107	$ 2,606,743	$126,062,262	$14,982,069	$ 444,739,181	$ 293,812,967

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1984

	Highway (B-4)	Capital Center Project (B-6)	Employment Insurance (B-8)	Other (B-10)	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Revenues:						
Taxes - Employers and Employees	$	$	$147,642,327	$	$ 147,642,327	$ 134,029,037
Licenses, Fees, Sales and Services				1,667,488	1,667,488	1,898,242
Intergovernmental Revenues:						
Federal	107,119,655	5,490,518	34,193,545	423,853	147,227,571	97,157,549
State	45,957,863		1,924,179		47,882,042	20,284,799
Municipal		883,323			883,323	74,888
Contributions				4,227,963	4,227,963	3,950,800
Income from Investments			4,591,931	944,265	5,536,196	5,599,944
Miscellaneous Income		678,569	399,740	14,211	1,092,520	504,387
Total Revenues	$153,077,518	$ 7,052,410	$188,751,722	$ 7,277,780	$ 356,159,430	$ 263,499,646
Expenditures:						
Individual and Family Development	$	$	$121,571,013	$	$ 121,571,013	$ 172,736,407
Economic Development			18,695,088	2,867,641	21,562,729	21,920,252
Public Safety				2,645,914	2,645,914	2,937,815
Transportation	56,410,921	11,123,543			67,534,464	39,436,938
Total Expenditures	$ 56,410,921	$ 11,123,543	$140,266,101	$ 5,513,555	$ 213,314,120	$ 237,031,412
Excess of Revenues Over (Under) Expenditures	$ 96,666,597	$ (4,071,133)	$ 48,485,621	$ 1,764,225	$ 142,845,310	$ 26,468,234
Other Financing Sources (Uses):						
Interfund and Intrafund Transfers	$ (4,071,133)	$ 4,071,133	$ 370,712	$ (4,196)	$ 366,516	$ (5,268,469)
Employers' Direct Repayment of Advance from Federal Unemployment Account			14,333,962		14,333,962	11,515,023
Total Other Financing Sources (Uses)	$ (4,071,133)	$ 4,071,133	$ 14,704,674	$ (4,196)	$ 14,700,478	$ 6,246,554
Increase (Decrease) in Fund Balance	$ 92,595,464	$	$ 63,190,295	$ 1,760,029	$ 157,545,788	$ 32,714,788
Fund Balance, July 1	197,462,538		(13,743,998)	9,845,917	193,564,457	160,849,669
Fund Balance, June 30 (Exhibit B-1)	$290,058,002	$	$ 49,446,297	$11,605,946	$ 351,110,245	$ 193,564,457

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

Comments

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Financing

The method of financing this large expenditure is set forth in the exhibits referred to above.

The Bond Capital Fund accounts for state highway bond proceeds. With the exception of the Capital Center Project, the Highway Fund handles all financial operations of the State-Federal Highway Construction Program, including Federal Grants and construction payments.

Highway Construction Highlights

	1984	1983
Construction Payments		
State Funds	$ 11,572,303	$ 4,758,597
Federal Grants	49,939,481	33,799,599
Total Payments	$ 61,511,784	$ 38,558,196
Federal Grants	$ 39,311,171	$ 31,749,405
Federal Allocations Lapsed	16,345,420	40,510,699
Reimbursements Due from Federal Government	19,339,514	8,711,204
Funds Earmarked for Projects Underway	133,866,605	97,048,570
Funds Available for Future Projects - Exhibit B-3:		
State Funds	$ 60,719,997	$ 32,098,211
Federal Funds	95,471,400	68,315,757
Total Funds Available for Future Projects	$156,191,397	$100,413,968

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Federal Allocations Unexpended:

	1984	1983
Primary, Secondary, Urban, and Highway Planning and Research	$ 21,504,401	$ 27,192,283
Interstate	44,499,822	58,792,998
Interstate Transfers	44,424,522	7,499,998
Bridge Replacement	55,626,993	16,104,118
Federal Highway Safety Act of 1973	7,320,307	10,136,705
Mass Transit Activities	2,127,752	1,863,771
Economic Growth Centers	1,651,074	1,656,716
Off Systems Road Program	499,680	1,776,353
Transition Quarter Funds	263,657	434,567
Consolidated Primary	20,105,122	18,293,221
Railroad Demonstration Projects	4,186,112	1,282,752
	$202,209,442	$145,033,482

During the fiscal year ended June 30, 1984, Rhode Island received the Federal 1984 apportionment of $119,719,927 increasing the amount of Federal Allocations unexpended. Also, during this period, concurrent billings of highway system expenditures amounted to $49,939,481 and the lapse of $16,345,420, primarily Federal Interstate Highway Allocations, resulted in a decrease in unexpended Federal Allocations by these amounts respectively.

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Due from Federal Government:

	1984	1983
Primary	$ 5,120	$ 8,920
Secondary	1,415,830	691,109
Urban	1,644,929	1,188,850
Highway Planning and Research	495,616	286,970
Interstate	7,450,116	2,366,394
Interstate Transfers	2,329,993	2
Bridge Replacement	1,461,771	601,301
Federal Highway Safety Act of 1973	790,007	904,249
Off Systems Road Program	1,230	431
Transition Quarter Funds	196,902	(36,277)
Consolidated Primary	3,071,339	1,820,677
Railroad Demonstration Projects	473,768	874,812
Economic Growth Centers	2,893	3,766
	$19,339,514	$8,711,204

Amounts due from the Federal Government have been recorded on the basis of Federal allocation. The annual grants for road construction are required to be placed under a Federal Project agreement prior to the lapsing date to prevent a loss of funds and are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the project agreements. Reimbursements due from the Federal Government are subject to audit. In a memorandum of understanding dated April 1, 1964, the Federal Government agreed to audit these costs as soon as practical following the State's expenditures and concurrent billing.

HIGHWAY CONSTRUCTION FUNDS (Exhibits B-3, 4)

Highway Construction Highlights (Cont'd)

Funds Earmarked for Projects Underway:

	1984	1983
Encumbered Project Balances:		
Primary	$ 384,364	$ 511,214
Secondary	3,950,493	4,768,907
Urban	11,299,417	5,625,655
Highway Planning and Research	571,502	448,661
100% State Projects	94,391	121,156
Interstate	9,849,087	7,598,124
Interstate Transfer	12,817,370	
Bridge Replacement	7,765,405	5,008,144
Federal Highway Safety Act of 1973	4,525,382	5,719,382
Interstate - Primary-State of Connecticut	13,536	13,536
Off Systems Road Program	1,803	2,540
Transition Quarter Funds	14,444	120,554
Consolidated Primary	10,644,062	6,519,850
Railroad Demonstration Projects	2,806,436	1,042,946
	$ 64,737,692	$37,500,669
Unencumbered Project Balances:		
Primary	$ 2,192,008	$ 1,802,547
Secondary	2,252,740	5,290,839
Urban	4,217,714	8,389,715
Highway Planning and Research	520,968	999,740
100% State Projects	2,001,588	174,847
Interstate	12,987,146	17,943,423
Emergency Relief Projects	(8,178)	
Bridge Replacement	4,882,565	3,678,930
Federal Highway Safety Act of 1973-	2,063,611	1,594,229
Interstate - Primary-State of Connecticut	70,249	70,249
Economic Growth Centers	2,202,084	2,210,530
Off Systems Road Program	57,258	195,411
Transition Quarter Funds	87,562	(42,557)
Consolidated Primary	7,945,484	7,255,980
Railroad Demonstration Projects	1,494,195	1,160,489
Interstate Transfer	26,161,919	8,823,529
	$ 69,128,913	$59,547,901
Total Earmarked for Projects Underway	$133,866,605	$97,048,570

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit B-3

HIGHWAY FUND
BALANCE SHEETS

June 30, 1984 and 1983

	1984	1983
ASSETS		
Cash	$ (1,105,152)	$ (929,788)
Investments		1,000,000
Accounts Receivable	12,369	8,154
Due from Bond Capital Fund	57,271,096	41,714,991
Due from Federal Government	19,339,514	8,711,204
Federal Allocations Unexpended	202,209,442	145,033,482
State Allocations Unexpended	23,360,838	6,120,320
Total Assets	$301,088,107	$201,658,363
LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers and Accounts Payable	$ 10,385,622	$ 2,764,786
Accrued Payroll and Employee Benefits	119,811	264,593
Due to General Fund	317,382	553,241
Due to Capital Center Project Fund	190,541	597,722
Unclaimed Checks	16,749	15,483
Total Liabilities	$ 11,030,105	$ 4,195,825
Fund Balance:		
Reserve for Encumbrances	$ 64,737,692	$ 37,500,669
Designated for Incomplete Projects	69,128,913	59,547,901
Undesignated	156,191,397	100,413,968
Total Fund Balance (Exhibit B-4)	$290,058,002	$197,462,538
Total Liabilities and Fund Balance	$301,088,107	$201,658,363

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit B-4

HIGHWAY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Revenues:		
Intergovernmental Revenues:		
Federal (Less allocations lapsed $16,345,420, 1984; $40,510,699, 1983)	$107,119,655	$ 47,302,502
State	45,957,863	17,915,000
Total Revenues	$153,077,518	$ 65,217,502
Expenditures:		
Transportation	$ 56,410,921	$ 38,122,227
Total Expenditures	$ 56,410,921	$ 38,122,227
Excess of Revenues over Expenditures	$ 96,666,597	$ 27,095,275
Other Financing Uses:		
Transfer to Capital Center Project Fund	$ 4,071,133	$ 597,722
Prior Year Adjustment of Expenditures - General Fund		6,673,732
Total Other Financing Uses	$ 4,071,133	$ 7,271,454
Increase in Fund Balance	$ 92,595,464	$ 19,823,821
Fund Balance, July 1	197,462,538	177,638,717
Fund Balance, June 30 (Exhibit B-3)	$290,058,002	$197,462,538

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

CAPITAL CENTER PROJECT FUND (Exhibits B-5, 6)

Financing

The method of financing this large expenditure is set forth in the exhibits referred to above.

The Capital Center Project Fund was created by executive order during the fiscal year ended June 30, 1983. The fund accounts for the relocation of Amtrak's rail passenger station and associated mainline right-of-way in Providence, Rhode Island, and construction of certain integrally related improvements, as part of the implementation of both the Northeast Corridor Improvement Project and of the Capital Center Project.

Design and construction responsibilities, funding commitments, cost-sharing provisions, land exchange commitments, maintenance responsibilities, and provisions for historic preservation are specified in a cooperative agreement in effect among the following parties: the Federal Railroad Administration (FRA), the State of Rhode Island and Providence Plantations, the City of Providence, the Providence Redevelopment Agency (PRA), the Providence and Worcester Realty Company (P & W), and the National Railroad Passenger Corporation (Amtrak). The agreement also specifies how the State, through the Department of Transportation, is to handle Federal Highway Administration (FHWA) funding for the project.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit B-5

CAPITAL CENTER PROJECT FUND
BALANCE SHEET

June 30, 1984

ASSETS	1984	1983
Cash	$ 628,537	$ 93,165
Due from Federal Government	1,416,785	308,305
Due from Highway Fund	190,541	597,722
Due from Municipal	234,070	47,389
Due from Other	136,810	66,284
Total Assets	$ 2,606,743	$ 1,112,865

LIABILITIES AND FUND BALANCE		
Liabilities:		
Vouchers Payable and Accounts Payable	$ 2,604,340	$ 1,105,759
Accrued Payroll and Employee Benefits	2,403	7,106
Total Liabilities	$ 2,606,743	$ 1,112,865
Fund Balance:		
Reserve for Encumbrances	$ 23,246,700	$ 1,655,457
Designated for Incomplete Projects	(23,246,700)	(1,655,457)
Total Fund Balance (Exhibit B-6)	$	$
Total Liabilities and Fund Balance	$ 2,606,743	$ 1,112,865

See Notes 3 and 5 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-6

CAPITAL CENTER PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Year Ended June 30, 1984

	1984	1983
Revenues:		
Federal	$ 5,490,518	$ 534,024
Municipal	883,323	74,888
Other	678,569	108,077
Total Revenues	$ 7,052,410	$ 716,989
Expenditures:		
Transportation	$11,123,543	$1,314,711
Total Expenditures	$11,123,543	$1,314,711
Excess of Expenditures Over Revenues	$(4,071,133)	$ (597,722)
Other Financing Sources:		
Transfer from Highway Fund	4,071,133	597,722
Increase (Decrease) in Fund Balance	$	$
Fund Balance, July 1		
Fund Balance, June 30 (Exhibit B-5)	$	$

See Notes 3 and 5 to Combined Financial Statements.

EMPLOYMENT INSURANCE FUNDS

(Exhibits B-7, 8)

Comments

For statement purposes, the Employment Security Funds and Temporary Disability Insurance Fund, and the respective Administration accounts are designated as Employment Insurance Funds.

The Department of Employment Security provides benefit payments under all state and federal employment programs. Net benefits paid decreased $52,958,784 from the previous year to $93,029,778.

The amount due to the Federal Unemployment Account for advances to the Employment Security Benefit Fund decreased $14,333,962 from $90,491,182 to $76,157,220. This decrease is a result of the return of advances in the amount of $14,333,962 made directly to the Federal Unemployment Account by Rhode Island employers.

The amount of $76,157,220 due to Federal Unemployment Account represents advances from the Federal Unemployment Account in the Unemployment Trust Fund as provided in Section 1201 of Title XII of the Social Security Act repayable in the manner provided in Section 901, 903, and 1202 of this Title.

Income to the Employment Security Fund, derived from employer contributions totaled $112,828,776 which was an increase over the prior year of $10,181,448.

The Employment Security Benefit Fund includes programs that are funded by Federal, State and other agencies. The unexpended advances included in the Fund Balance are as follows:

State Programs	$69,260
Federal Programs	57,075
	$126,335

Net benefit payments from Temporary Disability Insurance Funds to eligible workers who are unable to work because of sickness or injury that is not work-connected, increased $1,793,390 to a total of $28,541,235.

Tax revenues increased by $3,431,842 to $34,813,551.

The balance of the combined Temporary Disability Funds increased by $8,202,555 to $56,966,851.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-7

COMBINING BALANCE SHEETS
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

JUNE 30, 1984

ASSETS	EMPLOYMENT SECURITY			R.I. TEMPORARY DISABILITY INSURANCE			Totals	
	Administration	Trust	Benefit	Administration	Reserve	Compensation	June 30, 1984	June 30, 1983
Cash	$ 183,509	$ 62,980	$ (503,801)	$ 68,518	$ 257,215	$ 182,667	$ 251,088	$ 1,435,898
Imprest Cash	460						460	460
Funds in Trust		64,341,036					64,341,036	22,229,036
Investments					55,512,482		55,512,482	47,334,403
Amounts due from Federal and State Agencies	176,783						176,783	
Receivables:								
Taxes		3,623,037			747,910		4,370,947	5,334,076
Accounts	30,361		1,112,625			266,480	1,409,466	1,301,112
Total Assets	$ 391,113	$ 68,027,053	$ 608,824	$ 68,518	$56,517,607	$ 449,147	$ 126,062,262	$ 77,634,985
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers and Accounts Payable	$ 202,302	$	$	$ 47,658	$	$	$ 249,960	$ 144,245
Accrued Payroll and Fringe Benefits	188,022			20,763			208,785	743,556
Due to Federal Unemployment Account		76,157,220					76,157,220	90,491,182
Total Liabilities	$ 390,324	$ 76,157,220	$	$ 68,421	$	$	$ 76,615,965	$ 91,378,983
Fund Balance:								
Reserved for Encumbrances	$ 1,015,587	$	$	$ 23,494	$	$	$ 1,039,081	$ 86,825
Reserved for Imprest Cash Advance	460						460	460
Unreserved	(1,015,258)	(8,130,167)	608,824	(23,397)	56,517,607	449,147	48,406,756	(13,831,283)
Total Fund Balance (Deficit) (Exhibit B-8)	$ 789	$ (8,130,167)	$ 608,824	$ 97	$56,517,607	$ 449,147	$ 49,446,297	$ (13,743,998)
Total Liabilities and Fund Balances	$ 391,113	$ 68,027,053	$ 608,824	$ 68,518	$56,517,607	$ 449,147	$ 126,062,262	$ 77,634,985

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-8

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
EMPLOYMENT INSURANCE SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1984

	EMPLOYMENT SECURITY			R.I. TEMPORARY DISABILITY INSURANCE			Totals Years Ended	
	Administration	Trust	Benefit	Administration	Reserve	Compensation	June 30, 1984	June 30, 1983
Revenues:								
Taxes - Employers' and Employees'	$	$ 112,828,776	$	$	$ 34,813,551	$	$ 147,642,327	$ 134,029,037
Intergovernmental Revenue:								
Federal	15,546,808	17,470,000	1,176,737				34,193,545	49,078,628
State		1,924,179					1,924,179	2,369,799
Income from Investments					4,591,931		4,591,931	4,553,830
Refunds and Miscellaneous Income	364,235	1,492	12,320		11,007	10,686	399,740	385,678
Total Revenues	$ 15,911,043	$ 132,224,447	$ 1,189,057	$	$ 39,416,489	$ 10,686	$ 188,751,722	$ 190,416,972
Expenditures:								
Economic Development - Employment Resources	$ 16,011,703	$	$	$ 2,683,385	$	$	$ 18,695,088	$ 18,014,480
Individual and Family Development - Benefits Paid			93,029,778			28,541,235	121,571,013	172,736,407
Total Expenditures	$ 16,011,703	$	$ 93,029,778	$ 2,683,385	$	$ 28,541,235	$ 140,266,101	$ 190,750,887
Excess of Revenues over (under) Expenditures	$ (100,660)	$ 132,224,447	$ (91,840,721)	$ (2,683,385)	$ 39,416,489	$(28,530,549)	$ 48,485,621	$ (333,915)
Other Financing Sources (Uses):								
Employers' Direct Repayment of Advance from Federal Unemployment Account	$	$ 14,333,962	$	$	$	$	$ 14,333,962	$ 11,515,023
Interfund Transfers	25,429	(91,140,000)	91,485,283	2,683,482	(31,183,482)	28,500,000	370,712	1,433,799
Total Other Financing Sources (Uses)	$ 25,429	$ (76,806,038)	$ 91,485,283	$ 2,683,482	$(31,183,482)	$ 28,500,000	$ 14,704,674	$ 12,948,822
Increase (Decrease) in Fund Balance	$ (75,231)	$ 55,418,409	$ (355,438)	$ 97	$ 8,233,007	$ (30,549)	$ 63,190,295	$ 12,614,907
Fund Balance, July 1	76,020	(63,548,576)	964,262		48,284,600	479,696	(13,743,998)	(26,358,905)
Fund Balance, June 30 (Exhibit B-7)	$ 789	$ (8,130,167)	$ 608,824	$ 97	$ 56,517,607	$ 449,147	$ 49,446,297	$ (13,743,998)

See Notes 3 and 5 to Combined Financial Statements.

Parentheses denote red figure.

SPECIAL REVENUE FUNDS

OTHER

(Exhibits B-9, 10)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-9

COMBINING BALANCE SHEETS
OTHER SPECIAL REVENUE FUNDS

June 30, 1984

ASSETS	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Funds	Second Injury Indemnity	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Cash	$ 766,514	$ 1,468,777	$ 9,396	$2,688,619	$ 4,933,306	$ 4,748,175
Imprest Cash		900			900	900
Investments at Cost	2,601,875	3,911,063		2,423,521	8,936,459	7,490,063
Accounts Receivable		6,062	210,599		216,661	243,059
Due from Federal Government	894,743				894,743	924,557
Total Assets	$ 4,263,132	$ 5,386,802	$ 219,995	$5,112,140	$ 14,982,069	$ 13,406,754
LIABILITIES AND FUND BALANCE						
Liabilities:						
Vouchers and Accounts Payable	$ 293,255	$ 10,078	$ 87,239	$ 384,739	$ 775,311	$ 978,187
Accrued Payroll and Fringe Benefits		11,041		2,409	13,450	35,751
Due to General Fund			32,732		32,732	28,536
Deferred Revenue				2,554,630	2,554,630	2,518,363
Total Liabilities	$ 293,255	$ 21,119	$ 119,971	$2,941,778	$ 3,376,123	$ 3,560,837
Fund Balance:						
Reserved for Encumbrances	$ 721,739	$ 50,072	$ 32,546	$ 63,549	$ 867,906	$ 620,075
Reserved for Imprest Cash Funds		900			900	900
Designated for Incompleted Projects	1,969,634			105,026	2,074,660	2,740,849
Undesignated	1,278,504	5,314,711	67,478	2,001,787	8,662,480	6,484,093
Total Fund Balance (Exhibit B-10)	$ 3,969,877	$ 5,365,683	$ 100,024	$2,170,362	$ 11,605,946	$ 9,845,917
Total Liabilities and Fund Balance	$ 4,263,132	$ 5,386,802	$ 219,995	$5,112,140	$ 14,982,069	$ 13,406,754

(1) Consists of: Public Utilities Reserve Fund.....$100,000
Special Fund for Studies and Research..... 24
$100,024

See Notes 3 and 5 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit B-10

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 1984

	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Funds	Second Injury Indemnity	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Revenues:						
Licenses, Fees, Sales and Services	$ 1,268,377	$ 11,782	$ 387,329	$	$ 1,667,488	$ 1,898,242
Federal Grants	423,853				423,853	242,395
Employers' Contributions		1,547,171		2,680,792	4,227,963	3,950,800
Income from Investments	241,818	362,720		339,727	944,265	1,046,114
Miscellaneous Income		2,489		11,722	14,211	10,632
Total Revenues	$ 1,934,048	$ 1,924,162	$ 387,329	$3,032,241	$ 7,277,780	$ 7,148,183
Expenditures:						
Economic Development	$ 1,386,494	$ 1,097,027	$ 384,120	$	$ 2,867,641	$ 3,905,772
Public Safety				2,645,914	2,645,914	2,937,815
Total Expenditures	$ 1,386,494	$ 1,097,027	$ 384,120	$2,645,914	$ 5,513,555	$ 6,843,587
Increase in Fund Balance	$ 547,554	$ 827,135	$ 3,209	$ 386,327	$ 1,764,225	$ 304,596
Transfer Due to General Fund			(4,196)		(4,196)	(28,536)
Fund Balance, July 1	3,422,323	4,538,548	101,011	1,784,035	9,845,917	9,569,857
Fund Balance, June 30 (Exhibit B-9)	$ 3,969,877	$ 5,365,683	$ 100,024	$2,170,362	$ 11,605,946	$ 9,845,917

See Notes 3 and 5 to Combined Financial Statements.

FINANCIAL SECTION

	Exhibit/ Schedule
UNIVERSITY AND COLLEGE FUNDS:	
Combining Balance Sheet - Governmental Fund Types	C-1
Combining Balance Sheet - Fiduciary Fund Types	C-2
Combining Balance Sheet - Account Group - General Long Term Debt	C-3
Combined Balance Sheet - All Fund Types and Account Groups - University of Rhode Island	C-4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - University of Rhode Island	C-5
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - University of Rhode Island	C-6
Combined Balance Sheet - All Fund Types and Account Groups - Rhode Island College	C-7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - Rhode Island College	C-8
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Rhode Island College	C-9
Combined Balance Sheet - All Fund Types and Account Groups - Community College of Rhode Island	C-10
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - Community College of Rhode Island	C-11
Statement of Revenues, Expenditures, and Other Financing Sources - Budget and Actual - General Educational Fund - Community College of Rhode Island	C-12

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-1

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET - GOVERNMENTAL FUND TYPES

June 30, 1984

	University of Rhode Island (C-4)	Rhode Island College (C-7)	Community College of Rhode Island (C-10)	Totals June 30, 1984	Totals June 30, 1983**
Assets					
Cash (including funds on deposit with State Treasurer)	$ 2,248,619	$ 2,703,210	$ 259,380	$ 5,211,209	$ 7,749,299
Investments	106,180		1,394,898	1,501,078	1,206,479
Funds on deposit with trustee:					
For retirement of general long-term debt	1,440,532	572,565	274,593	2,287,690	2,359,059
For renewals and replacements	1,017,649	690,103	165,654	1,873,406	1,374,160
Receivables (net, where applicable of allowance for doubtful accounts of $468,583)	4,882,946	519,118	229,051	5,631,115	3,685,653
Accrued interest receivable	27,756			27,756	676
Due from other funds	2,195,205	62,775		2,257,980	1,976,348
Loans and notes receivable (net of allowance for doubtful loans of $1,431,654)	7,043,005	1,695,582	48,739	8,787,326	8,779,714
Unbilled charges - current	2,941,738			2,941,738	2,047,640
Deferred Charges	349,792			349,792	491,602
Inventories	1,157,826	271,928	216,177	1,645,931	1,597,290
Total Assets	$ 23,411,248	$ 6,515,281	$ 2,588,492	$ 32,515,021	$ 31,267,920
Liabilities					
Accounts payable and accrued expenses	$ 3,879,184	$ 1,485,510	$ 639,139	$ 6,003,833	$ 8,336,479
Due to other funds	2,217,935	53,985		2,271,920	2,032,228
Due to State Treasurer					23,554
Deferred revenue	2,339,388	952,633	556,440	3,848,461	3,144,570
Total Liabilities	$ 8,436,507	$ 2,492,128	$ 1,195,579	$ 12,124,214	$ 13,536,831
Fund Balances					
Reserved for:					
Encumbrances	$ 644,033	$ 47,165	$ 5,738	$ 696,936	$ 69,385
Academic college overhead	585,333			585,333	470,277
Retirement of general long-term debt	1,486,382	572,565	274,593	2,333,540	2,391,783
Renewals and replacements	1,044,873	690,103	165,654	1,900,630	1,497,393
Sponsored programs	(118,014)	(4,322)	62,144	(60,192)	(229,370)
Loan Fund	7,286,595	1,915,505		9,202,100	9,037,538
Auxiliary enterprises	2,926,377	802,137		3,728,514	3,019,088
Restricted grants, gifts, and aid	961,640			961,640	773,263
Trust indenture			884,784	884,784	695,389
Robotics research center	151,200			151,200	
Capital projects	6,322			6,322	6,343
Total Fund Balance	$ 14,974,741	$ 4,023,153	$ 1,392,913	$ 20,390,807	$ 17,731,089
Total Liabilities and Fund Balances	$ 23,411,248	$ 6,515,281	$ 2,588,492	$ 32,515,021	$ 31,267,920

See Notes 3, 4 and 6 to Combined Financial Statements.

Parentheses denote red figure.

**Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-2

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES

June 30, 1984

	University of Rhode Island (C-4)	Rhode Island College (C-7)	Community College of Rhode Island (C-10)	Totals June 30, 1984	Totals June 30, 1983
Assets					
Cash	$ 149,443	$ 261,603	$ 36,672	$ 447,718	$ 346,077
Investments	1,094	194,547		195,641	171,326
Receivables	7,897	36,400		44,297	8,194
Due from other Funds	22,730			22,730	81,156
Total Assets	$ 181,164	$ 492,550	$ 36,672	$ 710,386	$ 606,753
Liabilities					
Accounts Payable and accrued expenses	$ 2,326	$	$	$ 2,326	$ 8,949
Due to other funds		8,790		8,790	124,829
Deposits held in custody for others	178,838	483,760	36,672	699,270	472,975
Total Liabilities	$ 181,164	$ 492,550	$ 36,672	$ 710,386	$ 606,753

See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-3

UNIVERSITY AND COLLEGES
COMBINING BALANCE SHEET
ACCOUNT GROUP - GENERAL LONG TERM DEBT

June 30, 1984

	University of Rhode Island (C-4)	Rhode Island College (C-7)	Community College of Rhode Island (C-10)	Totals June 30, 1984	Totals June 30, 1983
Assets					
Amounts available in debt service fund	$ 1,486,382	$ 572,565	$ 274,593	$ 2,333,540	$ 2,391,783
Amount to be provided for retirement of general long term debt	10,913,618	2,493,435	2,986,407	16,393,460	17,178,217
Total Assets	$ 12,400,000	$ 3,066,000	$ 3,261,000	$ 18,727,000	$ 19,570,000
Liabilities					
Bonds Payable	$ 12,400,000	$ 3,066,000	$ 3,261,000	$ 18,727,000	$ 19,570,000
Total Liabilities	$ 12,400,000	$ 3,066,000	$ 3,261,000	$ 18,727,000	$ 19,570,000

See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-4

UNIVERSITY OF RHODE ISLAND

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1984

	Governmental Fund Types				Fiduciary Fund Type	Account Groups		Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1984	1983**
Assets									
Cash (including funds on deposit with State Treasurer)	$ 1,856,696	$ 350,707	$ 32,281	$ 8,935	$ 149,443	$	$	$ 2,398,062	$ 6,063,511
Investments, at cost		106,180			1,094			107,274	106,275
Funds on deposit with trustee:									
For retirement of general long-term debt			1,440,532					1,440,532	1,443,668
For renewals and replacements		1,017,649						1,017,649	609,185
Receivables (net of applicable allowance for doubtful accounts of $291,715)	487,108	4,395,838			2,086			4,885,032	2,963,701
Accrued interest receivable		14,187	13,569					27,756	676
Loans and notes receivable (net of allowance of doubtful loans of $902,029)		7,043,005			5,811			7,048,816	7,014,383
Unbilled charges - current		2,941,738						2,941,738	2,047,640
Inventory	197,856	959,970						1,157,826	1,269,987
Due from other funds	2,195,205				22,730			2,217,935	2,016,542
Other assets	338,909	10,883						349,792	491,602
Land and improvements						7,019,452		7,019,452	7,001,113
Buildings						144,129,479		144,129,479	143,760,568
Equipment						16,865,485		16,865,485	15,411,640
Amounts available in debt service fund							1,486,382	1,486,382	1,476,392
Amount to be provided for retirement of general long-term debt							10,913,618	10,913,618	11,596,608
Total Assets	$ 5,075,774	$16,840,157	$1,486,382	$ 8,935	$ 181,164	$ 168,014,416	$ 12,400,000	$204,006,828	$203,273,491
Liabilities									
Accounts payable and accrued expenses	$ 2,484,003	$ 1,392,568	$	$ 2,613	$ 2,326	$	$	$ 3,881,510	$ 7,080,599
Due to other funds		2,217,935						2,217,935	2,016,542
Deposits held in custody for others					178,838			178,838	99,553
Deferred revenue	1,211,205	1,128,183						2,339,388	1,982,356
Bonds payable							12,400,000	12,400,000	13,073,000
Total Liabilities	$ 3,695,208	$ 4,738,686	$	$ 2,613	$ 181,164	$	$ 12,400,000	$ 21,017,671	$ 24,252,050
Fund Equity									
Investments in general fixed assets	$	$	$	$	$	$ 168,014,416	$	$168,014,416	$166,173,321
Fund balances (deficit):									
Reserved for:									
Academic college overhead	$ 585,333	$	$	$	$	$	$	$ 585,333	$ 470,277
Retirement of general long-term debt			1,486,382					1,486,382	1,476,392
Renewals and replacements		1,044,873						1,044,873	732,418
Auxiliary enterprises		2,926,377						2,926,377	2,474,964
Restricted grants, gifts, and aid		961,640						961,640	773,263
Sponsored programs		(118,014)						(118,014)	(300,024)
Loan fund		7,286,595						7,286,595	7,156,463
Encumbrances	644,033							644,033	58,024
Robotics research center	151,200							151,200	
Capital projects				6,322				6,322	6,343
Total fund balances	$ 1,380,566	$12,101,471	$1,486,382	$ 6,322	$	$	$	$ 14,974,741	$ 12,848,120
Total fund equity	$ 1,380,566	$12,101,471	$1,486,382	$ 6,322	$	$ 168,014,416	$	$182,989,157	$179,021,441
Total Liabilities and Fund Equity	$ 5,075,774	$16,840,157	$1,486,382	$ 8,935	$ 181,164	$ 168,014,416	$ 12,400,000	$204,006,828	$203,273,491

See Notes 3, 4 and 6 to Combined Financial Statements.

Parentheses denote red figure.

**Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-5

UNIVERSITY OF RHODE ISLAND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1984

	Governmental Fund Types				Totals	
	General Educational	Special Revenue	Debt Service	Capital Projects	1984	1983
Revenues:						
Student tuition and fees	$24,600,778	$	$	$	$ 24,600,778	$ 22,212,979
State appropriations	49,611,957				49,611,957	47,661,975
Grants, gifts and student aid:						
Federal	4,459,041	22,989,176	40,994		27,489,211	25,550,361
State	26,579	849,774			876,353	684,029
Private		1,948,188			1,948,188	1,277,602
Auxiliary enterprises revenue		19,171,803			19,171,803	18,119,100
Investment income		88,024	97,865		185,889	173,642
Other sources	3,197,509	363,627			3,561,136	3,504,910
Total revenues	$81,895,864	$45,410,592	$ 138,859	$	$127,445,315	$119,184,598
Expenditures:						
Personnel services	$58,793,104	$ 9,816,475	$	$	$ 68,609,579	$ 64,610,013
Operating expenses:						
Cost of sales		4,376,520			4,376,520	4,423,139
Out of state travel	303,072	69,797			372,869	354,281
Repairs	1,221,042	483,493			1,704,535	2,089,270
Utilities	3,936,569	1,868,449			5,805,018	5,274,366
Other	8,461,612	2,448,957		21	10,910,590	9,645,600
Sponsored programs		20,162,653			20,162,653	18,925,749
Student Aid	3,744,856	3,411,179			7,156,035	6,828,927
Capital	2,481,304	532,848			3,014,152	3,198,707
Debt service:						
University obligations			1,117,401		1,117,401	1,143,649
State obligations	2,240,542				2,240,542	2,316,425
Total expenditures	$81,182,101	$43,170,371	$1,117,401	$ 21	$125,469,894	$118,760,126
Excess (deficiency) of revenues over expenditures	$ 713,763	$ 2,240,221	$ (978,542)	$ (21)	$ 1,975,421	$ 424,472
Other financing sources (uses):						
Residual equity transfer in (out)	$ (125,433)	$ 125,433	$	$	$	$
Operating transfers in	151,200	517,113	988,532		1,656,845	1,403,866
Operating transfers out:						
Mandatory	(12,698)	(1,492,947)			(1,505,645)	(1,308,772)
Nonmandatory						(95,094)
1984 Board of Governors for Higher Education transfer in						243,493
Total other financing sources (uses)	$ 13,069	$ (850,401)	$ 988,532	$	$ 151,200	$ 243,493
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 726,832	$ 1,389,820	$ 9,990	$ (21)	$ 2,126,621	$ 667,965
Fund balances, July 1	653,734	10,711,651	1,476,392	6,343	12,848,120	12,180,155
Fund balances, June 30 (Exhibit C-4)	$ 1,380,566	$12,101,471	$1,486,382	$ 6,322	$ 14,974,741	$ 12,848,120

See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-6

UNIVERSITY OF RHODE ISLAND

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

Year Ended June 30, 1984

	Budget			Variance	
	Executive/ Legislative as Enacted	Board of Governors for Higher Education - Final Allocation	Actual	Executive/ Legislative Over (Under) Actual	Board of Governors Over (Under) Actual
Revenues:					
Student tuition and fees	$25,182,849	$ 24,702,358	$24,600,778	$ 582,071	$ 101,580
State appropriation	49,401,774	49,611,957	49,611,957	(210,183)	
Indirect costs recovered	3,530,376	4,400,653	4,385,571	(855,195)	15,082
Other sources	2,546,795	3,044,957	3,448,758	(901,963)	(403,801)
Total revenue	$80,661,794	$ 81,759,925	$82,047,064	$ (1,385,270)	$ (287,139)
Expenditures:					
Personnel services	$58,246,767	$ 57,363,289	$57,184,028	$ 1,062,739	$ 179,261
Operating expenses:					
Out of state travel	$ 127,282	$ 279,273	$ 228,217	$ (100,935)	$ 51,056
Repairs	768,765	1,215,560	1,113,506	(344,741)	102,054
Utilities	3,614,603	3,756,603	3,925,449	(310,846)	(168,846)
Other	8,192,315	8,562,559	8,752,172	(559,857)	(189,613)
Total operating expenses	$12,702,965	$ 13,813,995	$14,019,344	$ (1,316,379)	$ (205,349)
Student aid	$ 3,726,211	$ 3,770,610	$ 3,756,804	$ (30,593)	$ 13,806
Capital	2,205,309	2,361,212	2,174,646	30,663	186,566
Debt service	2,240,542	2,240,542	2,240,542		
Academic college overhead	1,540,000	2,210,277	1,819,435	(279,435)	390,842
Total expenditures	$80,661,794	$ 81,759,925	$81,194,799	$ (533,005)	$ 565,126
Excess (deficiency) of revenues over expenditures	$	$	$ 852,265	$ (852,265)	$ (852,265)
Allocations to:					
Robotics research center	$	$	$ (151,200)	$ 151,200	$ 151,200
Encumbrances			(644,033)	644,033	644,033
Other financing sources:					
1984 academic college overhead carry forward	$	$	$ (585,333)	$ 585,333	$ 585,333
Residual equity transfer out			(125,433)	125,433	125,433
Fund balance at beginning of year			653,734	(653,734)	(653,734)
Excess of expenditures over revenues and other financing sources	$	$	$	$	$

See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-7

RHODE ISLAND COLLEGE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1984

Assets	Governmental Fund Types			Fiduciary Fund Type	Account Groups		Totals	
	General Educational	Special Revenue	Debt Service	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1984	1983**
Cash	$ 547,971	$ 725,839	$	$ 261,603	$	$	$ 1,535,413	$ 575,425
Short-term investments, at cost which approximates market				194,547			194,547	170,232
Funds on deposit with State Treasurer	1,362,091	67,309					1,429,400	812,413
Funds on deposit with trustee:								
For retirement of general long-term debt			572,565				572,565	657,536
For renewals and replacements		690,103					690,103	609,801
Receivables (net, where applicable, of allowance for doubtful accounts of $150,000)	110,103	409,015		36,400			555,518	527,290
Due from other funds	10,601	52,174					62,775	40,902
Loans and notes receivable (net of allowance for doubtful loans of $529,625)		1,695,582					1,695,582	1,765,331
Inventories		271,928					271,928	161,751
Land					2,341,329		2,341,329	2,323,329
Buildings					25,814,179		25,814,179	25,616,325
Equipment					11,766,022		11,766,022	10,568,032
Amount available in debt service fund						572,565	572,565	657,536
Amount to be provided for retirement of general long-term debt						2,493,435	2,493,435	2,513,464
Total assets	$ 2,030,766	$3,911,950	$572,565	$ 492,550	$ 39,921,530	$3,066,000	$49,995,361	$46,999,367
Liabilities								
Accounts payable and accrued expenses	$ 1,394,442	$ 91,068	$	$	$	$	$ 1,485,510	$ 617,486
Due to other funds	50,285	3,700		8,790			62,775	40,902
Due to State Treasurer								12,568
Deposits held in custody for others				483,760			483,760	373,495
Deferred revenue	538,874	413,759					952,633	571,135
Bonds payable						3,066,000	3,066,000	3,171,000
Total liabilities	$ 1,983,601	$ 508,527	$	$ 492,550	$	$3,066,000	$ 6,050,678	$ 4,786,586
Fund Equity								
Investment in general fixed assets	$	$	$	$	$ 39,921,530	$	$39,921,530	$38,507,686
Fund balances:								
Reserved for:								
Encumbrances	$ 47,165	$	$	$	$	$	$ 47,165	$ 8,856
Retirement of general long-term debt			572,565				572,565	657,536
Renewals and replacements		690,103					690,103	609,801
Sponsored programs		(4,322)					(4,322)	3,703
Loan fund:								
Federal government grants - refundable		1,719,018					1,719,018	1,688,425
College funds - restricted		196,487					196,487	192,650
Auxiliary enterprises		802,137					802,137	544,124
Total fund balances	$ 47,165	$3,403,423	$572,565	$	$	$	$ 4,023,153	$ 3,705,095
Total fund equity	$ 47,165	$3,403,423	$572,565	$	$ 39,921,530	$	$43,944,683	$42,212,781
Total liabilities and fund equity	$ 2,030,766	$3,911,950	$572,565	$ 492,550	$ 39,921,530	$3,066,000	$49,995,361	$46,999,367

**Restated.
See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-8

RHODE ISLAND COLLEGE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1984

	Governmental Fund Types			Totals	
	General Educational	Special Revenue	Debt Service	1984	1983**
Revenues:					
Student tuition and fees	$ 7,926,908	$	$	$ 7,926,908	$ 6,963,530
State appropriations	23,626,814			23,626,814	22,235,468
Workers' compensation reimbursement					57,186
Federal appropriations - restricted			23,310	23,310	23,310
Grants, student aid and indirect cost recovered:					
Federal	58,965	4,276,246		4,335,211	4,064,222
State and other	113,829	418,519		532,348	542,913
Educational activities	446,573			446,573	395,065
Auxiliary enterprises		4,041,180		4,041,180	3,563,290
Investment income	160,148	111,677	55,927	327,752	283,172
Interest income on loans		18,462		18,462	32,986
Other sources	142,991			142,991	108,983
Total revenues	$32,476,228	$8,866,084	$ 79,237	$41,421,549	$38,270,125
Expenditures:					
Personnel services	$24,006,910	$2,658,098	$	$26,665,008	$25,442,025
Operating expenses:					
Cost of sales		1,396,351		1,396,351	1,304,760
Out of state travel	65,970	16,698		82,668	82,360
Repairs	1,004,575	373,882		1,378,457	1,024,227
Utilities	1,139,748	277,175		1,416,923	1,318,452
Other	2,704,030	528,180		3,232,210	2,948,762
Student aid	1,155,505	2,979,303		4,134,808	3,634,930
Capital	1,354,290	59,554		1,413,844	898,338
Debt service:					
College obligations			232,348	232,348	235,076
State obligations	1,045,807			1,045,807	1,080,884
Provision for doubtful loans		127,485		127,485	(31,245)
Loan cancellations		29,887		29,887	51,575
Total Expenditures	$32,476,835	$8,446,613	$ 232,348	$41,155,796	$37,990,144
Excess (deficiency) of revenues over expenditures	$ (607)	$ 419,471	$(153,111)	$ 265,753	$ 279,981
Other financing sources (uses):					
Operating transfers in	$	$ 13,389	$ 68,140	$ 81,529	$ 91,934
Operating transfers out, mandatory	(13,389)	(68,140)		(81,529)	(91,934)
Prior period payroll tax reimbursement	52,305			52,305	
Board of Governors for Higher Education transfer out					(50,000)
Total other financing sources (uses)	$ 38,916	$ (54,751)	$ 68,140	$ 52,305	$ (50,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 38,309	$ 364,720	$ (84,971)	$ 318,058	$ 229,981
Fund balances, July 1	8,856	3,038,703	657,536	3,705,095	3,475,114
Fund balances, June 30 (Exhibit C-7)	$ 47,165	$3,403,423	$ 572,565	$ 4,023,153	$ 3,705,095

See notes 3, 4, and 6 to Combined Financial Statements.

**Restated

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-9

RHODE ISLAND COLLEGE

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

For the Fiscal Year Ended June 30, 1984

	Budget			Variance	
	Executive/ Legislative as Enacted	Board of Governors for Higher Education - Final Allocation	Actual	Executive/ Legislative Over (Under) Actual	Board of Governors Over (Under) Actual
Revenues:					
State appropriations	$23,557,323	$ 23,626,814	$23,626,814	$ (69,491)	$
Student tuition and fees	7,783,996	7,760,605	7,926,908	(142,912)	(166,303)
Indirect cost recovered:					
Grants and contracts	125,000	100,000	90,774	34,226	9,226
Auxiliaries	82,020	82,020	82,020		
Sales and services, educational activities	448,368	526,858	589,564	(141,196)	(62,706)
Other sources	165,000	135,000	160,148	4,852	(25,148)
Total revenues	$32,161,707	$ 32,231,297	$32,476,228	$ (314,521)	$ (244,931)
Expenditures:					
Personnel services	$24,153,407	$ 24,123,745	$24,006,910	$ 146,497	$ 116,835
Operating expenses:					
Out of state travel	$ 18,000	$ 68,000	$ 65,970	$ (47,970)	$ 2,030
Repairs	627,312	710,000	1,004,575	(377,263)	(294,575)
Utilities	1,329,584	1,238,549	1,139,748	189,836	98,801
Workers' Compensation	60,830	60,830	89,207	(28,377)	(28,377)
Other	2,707,875	2,797,548	2,614,823	93,052	182,725
Total operating expenses	$ 4,743,601	$ 4,874,927	$ 4,914,323	$ (170,722)	$ (39,396)
Student aid	$ 1,259,349	$ 1,206,941	$ 1,168,894	$ 90,455	$ 38,047
Capital	959,543	979,877	1,354,290	(394,747)	(374,413)
Debt service:					
State obligations	1,045,807	1,045,807	1,045,807		
Total expenditures	$32,161,707	$ 32,231,297	$32,490,224	$ (328,517)	$ (258,927)
Excess of revenues over (under) expenditures	$	$	$ (13,996)	$ 13,996	$ 13,996
Other financing sources, prior period:					
Payroll tax reimbursement			52,305	(52,305)	(52,305)
Excess of revenues over (under) expenditures and other financing sources (uses)	$	$	$ 38,309	$ (38,309)	$ (38,309)

See Notes 3, 4 and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-10

COMMUNITY COLLEGE OF RHODE ISLAND

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1984

Assets	Governmental Fund Types			Fiduciary Fund Type	Account Groups		Totals	
	General Educational	Special Revenue	Debt Service	Agency	General Fixed Assets (Unaudited)	General Long-term Debt	1984	1983**
Cash	$ 6,142	$ 39,547	$	$ 36,672	$	$	$ 82,361	$ 231,184
Short-term investments, at cost which approximates market	750,000	644,898					1,394,898	1,101,298
Funds on deposit with State Treasurer	192,892	20,799					213,691	412,843
Funds on deposit with trustee:								
For retirement of general long-term debt			274,593				274,593	257,855
For renewals and replacements		165,654					165,654	155,174
Receivables (net, where applicable, of allowance for doubtful accounts of $26,868)	56,274	172,777					229,051	202,856
Note receivable		48,739					48,739	
Inventory		216,177					216,177	165,552
Due from other funds								60
Land					428,283		428,283	428,283
Buildings					35,443,264		35,443,264	35,433,154
Equipment					6,378,334		6,378,334	5,727,445
Library books					1,863,534		1,863,534	1,654,535
Amounts available in debt service fund						274,593	274,593	257,855
Amount to be provided for retirement of general long-term debt						2,986,407	2,986,407	3,068,145
Total assets	$ 1,005,308	$1,308,591	$274,593	$ 36,672	$ 44,113,415	$3,261,000	$49,999,579	$49,096,239
Liabilities								
Accounts payable and accrued expenses	$ 493,352	$ 145,787	$	$	$	$	$ 639,139	$ 647,343
Due to other funds								60
Due to State Treasurer								10,986
Deposits held in custody for others				36,672			36,672	99,480
Deferred revenue	506,218	50,222					556,440	591,079
Bonds payable						3,261,000	3,261,000	3,326,000
Total liabilities	$ 999,570	$ 196,009	$	$ 36,672	$	$3,261,000	$ 4,493,251	$ 4,674,948
Fund Equity								
Investment in general fixed assets	$	$	$	$	$ 44,113,415	$	$44,113,415	$43,243,417
Fund balances:								
Reserved for:								
Trust indenture	$	$ 884,784	$	$	$	$	$ 884,784	$ 695,389
Retirement of general long-term debt			274,593				274,593	257,855
Renewals and replacements		165,654					165,654	155,174
Encumbrances	5,738						5,738	2,505
Sponsored programs		62,144					62,144	66,951
Total fund balances	$ 5,738	$1,112,582	$274,593	$	$	$	$ 1,392,913	$ 1,177,874
Total fund equity	$ 5,738	$1,112,582	$274,593	$	$ 44,113,415	$	$45,506,328	$44,421,291
Total liabilities and fund equity	$ 1,005,308	$1,308,591	$274,593	$ 36,672	$ 44,113,415	$3,261,000	$49,999,579	$49,096,239

See Notes 3, 4, and 6 to Combined Financial Statements.
**Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-11

COMMUNITY COLLEGE OF RHODE ISLAND

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Fiscal Year Ended June 30, 1984

	Governmental Fund Types			Totals	
	General Educational	Special Revenue	Debt Service	1984	1983
Revenues:					
Student tuition and fees	$ 6,163,442	$	$	$ 6,163,442	$ 5,660,918
State appropriations	19,631,276			19,631,276	18,470,710
Grants and student aid:					
Federal	49,067	2,645,032		2,694,099	2,413,925
State	15,191	301,370		316,561	266,347
Private		89,267		89,267	93,183
Auxiliary enterprise revenue		1,966,036		1,966,036	1,850,942
Investment income	143,525	94,739	18,633	256,897	227,826
Other sources	549,681			549,681	498,972
Total revenues	$26,552,182	$5,096,444	$ 18,633	$31,667,259	$29,482,823
Expenditures:					
Personnel services	$19,254,527	$ 274,895	$	$19,529,422	$18,140,495
Operating expenses:					
Cost of sales		1,317,606		1,317,606	1,267,431
Out of state travel	34,144			34,144	21,599
Repairs	637,878			637,878	483,402
Utilities	1,223,975	24,323		1,248,298	1,057,426
Other	2,214,426	63,729		2,278,155	2,031,172
Sponsored programs		725,348		725,348	672,373
Student aid	537,415	2,315,128		2,852,543	2,460,922
Capital	688,935	4,333		693,268	1,015,855
Debt service:					
College obligations			177,909	177,909	180,809
State obligations	1,996,437			1,996,437	2,057,225
Total expenditures	$26,587,737	$4,725,362	$ 177,909	$31,491,008	$29,388,709
Excess (deficiency) of revenues over expenditures	$ (35,555)	$ 371,082	$(159,276)	$ 176,251	$ 94,114
Other financing sources (uses):					
Operating transfers in	$	$	$ 176,014	$ 176,014	$ 452,555
FICA tax refund	38,788			38,788	
Operating transfers out:					
General Education Fund					(277,746)
Mandatory		(176,014)		(176,014)	(174,809)
Board of Governors for Higher Education transfer out					(193,493)
Total other financing sources (uses)	$ 38,788	$ (176,014)	$ 176,014	$ 38,788	$ (193,493)
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 3,233	$ 195,068	$ 16,738	$ 215,039	$ (99,379)
Fund balances, July 1	2,505	917,514	257,855	1,177,874	1,277,253
Fund balances, June 30 (Exhibit C-10)	$ 5,738	$1,112,582	$ 274,593	$ 1,392,913	$ 1,177,874

See Notes 3, 4, and 6 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit C-12

COMMUNITY COLLEGE OF RHODE ISLAND

STATEMENT OF REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL - GENERAL EDUCATIONAL FUND

For the Fiscal Year Ended June 30, 1984

	Budget			Variance	
	Executive/ Legislative as Enacted	Board of Governors for Higher Education - Final Allocation	Actual	Executive/ Legislative Over (Under) Actual	Board of Governors Over (Under) Actual
Revenues:					
State appropriation	$19,586,713	$ 19,631,276	$19,631,276	$ (44,563)	$
Student tuition and fees	6,068,900	6,134,981	6,163,442	(94,542)	(28,461)
Indirect costs recovered	53,178	84,080	85,436	(32,258)	(1,356)
Other sources	490,322	615,869	672,028	(181,706)	(56,159)
Total revenues	$26,199,113	$ 26,466,206	$26,552,182	$ (353,069)	$ (85,976)
Expenditures:					
Personnel services	$19,248,813	$ 19,209,443	$19,254,527	$ (5,714)	$ (45,084)
Operating expenses:					
Out of state travel	$ 21,624	$ 31,624	$ 34,144	$ (12,520)	$ (2,520)
Repairs	376,302	601,214	637,878	(261,576)	(36,664)
Utilities	1,224,951	1,217,990	1,223,975	976	(5,985)
Workers' Compensation	3,872	23,450	47,908	(44,036)	(24,458)
Other	2,222,349	2,183,867	2,166,518	55,831	17,349
Total operating expenses	$ 3,849,098	$ 4,058,145	$ 4,110,423	$ (261,325)	$ (52,278)
Student aid	$ 379,000	$ 515,191	$ 537,415	$ (158,415)	$ (22,224)
Capital	725,765	686,990	688,935	36,830	(1,945)
Debt service:					
State obligations	1,996,437	1,996,437	1,996,437		
Total expenditures	$26,199,113	$ 26,466,206	$26,587,737	$ (388,624)	$ (121,531)
Excess of revenues over (under) expenditures	$	$	$ (35,555)	$ 35,555	$ 35,555
Other financing sources:					
FICA tax refund			38,788	(38,788)	(38,788)
Excess of revenues and other financing sources over expenditures	$	$	$ 3,233	$ (3,233)	$ (3,233)

See Notes 3, 4 and 6 to Combined Financial Statements.

FINANCIAL SECTION

	Exhibit/ Schedule
CAPITAL PROJECTS FUNDS:	
Bond Capital Fund	
Balance Sheets	D-1
Statement of Revenues, Expenditures, and Changes in Fund Balance	D-2
Statement of Changes in Financial Position	D-3

CAPITAL PROJECTS FUNDS
(Exhibits D-1, 2, 3)

Comments

In accordance with Ch. 127, P.L. 1977, all capital project funds except for the Agricultural Land Preservation Fund were combined into a single fund, Bond Capital Fund, effective July 1, 1977. The Agricultural Land Preservation Fund was established as a separate fund in accordance with Ch. 299, P.L. 1981.

The significant accounting principles and practices are summarized as follows:

- The financial statements of the Capital Projects Funds are presented on the accrual basis of accounting.
- Bonds are accounted for as available funds upon authorization of the bond issue by the voters.
- Federal and municipal grants are accounted for as available funds on the basis of allocations receivable; such grants are payable on a reimbursement basis for allowable project costs, subject to the terms and conditions of the grant agreements.
- Expenditures are recorded on the basis of liabilities incurred as evidenced by orders drawn on the General Treasurer for expenses applicable to the fiscal year.
- Purchase commitments are recorded as encumbrances. The amount of unliquidated encumbrances at year end is accounted for as a reservation of Fund Balance.

The purpose of the Bond Capital Fund is to account for the expenditure of general obligation bond proceeds for major construction projects, except for the Highway Construction Program.

Major Construction Highlights

	1984	1983
General Bonds and Notes Issued During Fiscal Year	$ 27,000,000	$45,000,000
General Bonds Unissued	128,894,600	87,294,600
Construction Expenditures	14,360,456	15,909,573
Funds Available for Construction	126,172,018	85,287,754
Federal and Municipal Grants Received	1,648,194	1,469,688

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1

CAPITAL PROJECTS FUNDS
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	Bond Capital Fund	Agricultural Land Preservation Fund	Totals 1984	Totals 1983
Cash (Exhibit D-3)	$ 764,646	$ 62,761	$ 827,407	$ 158,470
Investments, At Cost	35,444,619		35,444,619	33,790,939
State Bonds Authorized and Unissued (Exhibit D-1-1)	126,894,600	2,000,000	128,894,600	87,294,600
Due from Federal and Municipal Governments	9,769,454		9,769,454	9,671,465
Total Assets	$172,873,319	$ 2,062,761	$174,936,080	$130,915,474
LIABILITIES AND FUND BALANCE				
Liabilities:				
Vouchers and Accounts Payable	$ 1,289,618	$ 359	$ 1,289,977	$ 1,438,474
Due to General Fund		80,000	80,000	
Due to Highway Fund	57,271,096		57,271,096	41,714,991
Unclaimed Checks	693		693	693
Total Liabilities	$ 58,561,407	$ 80,359	$ 58,641,766	$ 43,154,158
Fund Balance:				
Reserved for Encumbrances	$ 13,483,134	$	$ 13,483,134	$ 8,593,882
Designated for Incompleted Projects	44,826,657	66,402	44,893,059	46,655,655
Undesignated	56,002,121	1,916,000	57,918,121	32,511,779
Total Fund Balance (Exhibits D-1-2, D-2)	$114,311,912	$ 1,982,402	$116,294,314	$ 87,761,316
Total Liabilities and Fund Balance	$172,873,319	$ 2,062,761	$174,936,080	$130,915,474

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1-1

CAPTIAL PROJECTS FUNDS

SCHEDULE OF BONDS AUTHORIZED, ISSUED AND UNISSUED

JUNE 30, 1984

Bond Capital Fund:	Bonds Authorized	Bonds Issued	Bonds Unissued
Capital Development Fund of 1972 (Chap. 122, P.L. 1972)	$ 32,300,000	$ 32,300,000	$
Capital Development Fund of 1974 (Chap. 166, P.L. 1974)	17,105,000	17,105,000	
Capital Development Fund of 1975 (Chap. 20, 24, P.L. 1975)	40,250,000	40,250,000	
Capital Development Fund of 1976 (Chap. 255, P.L. 1976)	23,700,000	23,700,000	
Capital Development Fund of 1977 (Chap. 150, P.L. 1977)	47,500,000	47,500,000	
Capital Development Fund of 1978 (Chap. 239, P. L. 1978)	11,700,000	11,700,000	
Capital Development Fund of 1980 (Chap. 163, P.L. 1980)	14,869,600	11,175,000	3,694,600
Capital Development Fund of 1982 (Chap. 344, 455, P.L. 1982)	40,500,000	9,150,000	31,350,000
Capital Development Fund of 1983 (Chap. 332, P.L. 1983)	68,600,000		68,600,000
Special Capital Development Fund of 1980 (Chap. 254, P.L. 1980)	9,775,000	9,775,000	— —
Rhode Island Economic Development Fund of 1979 (Chap. 157, P.L. 1979)	25,000,000	15,000,000	10,000,000
Environmental Quality Improvement Fund (Chap. 156, P.L. 1979)	15,000,000	5,000,000	10,000,000
Handicapped Accessibility Fund (Chap. 166, P.L. 1980)	5,250,000	2,000,000	3,250,000
Hazardous Substances Fund (Chap. 166, P.L. 1980)	3,000,000	3,000,000	
Recreation and Conservation Land Acquisition and Development Fund of 1964 (Chap. 169, P.L. 1964)	5,000,000	5,000,000	
Total Bond Capital Fund	$359,549,600	$232,655,000	$126,894,600
Agricultural Land Preservation Fund (Chap. 299, P.L. 1981)	$ 2,000,000	$	$ 2,000,000

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-1-2

CAPITAL PROJECTS FUNDS

SCHEDULE OF FUND BALANCE

JUNE 30, 1984

Bond Capital Fund:	Reserved for Encumbrances	Designated for Incompleted Projects	Undesignated	Total Fund Balance
Capital Development Fund:				
Social and Rehabilitative Services	$ 24,160	$ 55,412	$	$ 79,572
Transportation	1,232,444	12,619,927	29,480,968	43,333,339
Educational Facilities	138,088	979,608	1,399,307	2,517,003
Parks and Recreation and Conservation of Natural Resources	22,625	316,094		338,719
Health Facilities		545,871	74,253	620,124
Mental Health, Retardation, and Hospitals	3,099,295	13,915,434	138,093	17,152,822
Corrections	3,557,731	1,020,294	276,707	4,854,732
Children and Their Families	177,211	3,286,663		3,463,874
Board of Governors of Higher Education	1,049,579	3,199,216		4,248,795
State Water Resources Board	3,669,396	54,890	10,100,000	13,824,286
Rhode Island Economic Development Fund of 1979			10,000,000	10,000,000
Environmental Quality Improvement Fund of 1979		7,307,870	4,191,296	11,499,166
Handicapped Accessibility Fund of 1980	367,386	1,049,328		1,416,714
Hazardous Substance Fund of 1980	145,219	476,050	341,497	962,766
Total Bond Capital Fund	$13,483,134	$44,826,657	$ 56,002,121	$114,311,912
Agricultural Land Preservation Fund	$	$ 66,402	$ 1,916,000	$ 1,982,402

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-2

CAPITAL PROJECTS FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1984 and 1983

	Bond Capital Fund	Agricultural Land Preservation Fund	1984	1983
Revenues:				
State Bonds Authorized	$ 68,600,000	$	$ 68,600,000	$ 42,500,000
Federal and Municipal Grant Allotments	1,746,180		1,746,180	7,891,216
Total Revenues	$ 70,346,180	$	$ 70,346,180	$ 50,391,216
Expenditures:				
Individual and Family Development	$ 10,967,766	$	$ 10,967,766	$ 14,056,475
Economic Development	1,553,610	17,598	1,571,208	855,799
Transportation	1,604,726		1,604,726	1,483,086
Allotments Transferred to the Highway Fund	27,669,482		27,669,482	12,828,703
Total Expenditures	$ 41,795,584	$ 17,598	$ 41,813,182	$ 29,224,063
Increase (Decrease) in Fund Balance	$ 28,550,596	$ (17,598)	$ 28,532,998	$ 21,167,153
Fund Balance, July 1	85,761,316	2,000,000	87,761,316	66,594,163
Fund Balance, June 30 (Exhibit D-1)	$114,311,912	$ 1,982,402	$116,294,314	$ 87,761,316

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit D-3

CAPITAL PROJECTS FUNDS
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	Bond Capital Fund	Agricultural Land Preservation Fund	1984	1983
Operations:				
Cash Received From:				
Proceeds on Bonds and Notes Issued	$ 27,000,000	$	$ 27,000,000	$ 45,000,000
Federal and Municipal Grants	1,648,194		1,648,194	1,469,688
Refund of Expenditures	76,044		76,044	34,409
	$ 28,724,238	$	$ 28,724,238	$ 46,504,097
Cash Expended For:				
Individual and Family Development	$ 11,292,398	$	$ 11,292,398	$ 13,675,210
Economic Development	1,416,382	17,239	1,433,621	812,204
Transportation	1,634,437		1,634,437	1,422,159
	$ 14,343,217	$ 17,239	$ 14,360,456	15,909,573
Cash Provided by Operations	$ 14,381,021	$ (17,239)	$ 14,363,782	$ 30,594,524
Other Sources:				
Premium and Accrued Interest on Bonds and Notes Issued	$ 24,225	$	$ 24,225	$ 77,500
Net Income from Investments	2,464,649		2,464,649	2,553,660
Investments Sold and Matured	258,780,479		258,780,479	287,917,751
Advance from General Fund		80,000	80,000	
Miscellaneous				693
Total Other Sources	$261,269,353	$ 80,000	$261,349,353	$290,549,604
Other Uses:				
Transfer to Highway Fund	$ 12,110,776	$	$ 12,110,776	$ 9,100,000
Investments Purchased	260,434,159		260,434,159	309,407,440
Transfers to General Fund	2,488,874		2,488,874	2,631,160
Debt Service	10,389		10,389	117,222
Miscellaneous				1,060
Total Other Uses	$275,044,198	$	$275,044,198	$321,256,882
Excess of Other Uses Over Other Sources	$(13,774,845)	$ 80,000	$(13,694,845)	$(30,707,278)
Increase (Decrease) in Cash	$ 606,176	$ 62,761	$ 668,937	$ (112,754)
Cash, July 1	158,470		158,470	271,224
Cash, June 30 (Exhibit D-1)	$ 764,646	$ 62,761	$ 827,407	$ 158,470

See Note 3 to Combined Financial Statements.

Parentheses denote red figure.

PROPRIETARY FUND TYPES	Exhibit/ Schedule
ENTERPRISE FUNDS:	
Combining Balance Sheets	E-1
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	E-2
Combining Statement of Changes in Financial Position	E-3
Blackstone Valley District Fund	
Balance Sheets	E-4
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-5
Statement of Changes in Financial Position	E-6
Industrial Building Mortgage Insurance Fund	
Balance Sheets	E-7
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-8
Statement of Changes in Financial Position	E-9
Recreational Building Mortgage Insurance Fund	
Balance Sheets	E-10
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-11
Statement of Changes in Financial Position	E-12
Water Development Fund	
Balance Sheets	E-13
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-14
Statement of Changes in Financial Position	E-15
State Lottery Fund	
Balance Sheets	E-16
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-17
Statement of Changes in Financial Position	E-18
R.I. Higher Education Assistance Authority Fund	
Balance Sheets	E-19
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-20
Statement of Changes in Financial Position	E-21
Narragansett Bay Water Quality Management District Commission Fund	
Balance Sheets	E-22
Statement of Revenues, Expenses, and Changes in Retained Earnings	E-23
Statement of Changes in Financial Position	E-24

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-1

COMBINING BALANCE SHEETS
ALL ENTERPRISE FUNDS

JUNE 30, 1984

ASSETS	Blackstone Valley District (E-4)	Industrial Building Mortgage Insurance (E-7)	Recreational Building Mortgage Insurance (E-10)	Water Development (E-13)	State Lottery (E-16)	R.I. Higher Education Assistance Authority (E-19)	Narragansett Bay Water Quality Management District (E-22)	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983*
Cash (Exhibit 3)	$ 798,317	$ 256,953	$ 162,782	$ 47,412	$ 158,678	$ 883,980	$ 34,710	$ 2,342,832	$ 3,016,787
Investments	2,683,498	1,700,000		1,250,000	2,332,277	6,227,566	2,500,000	16,693,341	16,857,396
Receivables:									
Accounts	2,410,095			162,475	1,041,269	1,121,862	6,450,049	11,185,750	9,280,515
Accrued Interest		35,381				137,220		172,601	165,436
Loans		666,311	21,253	603,549		1,118,522		2,409,635	2,133,922
Due from Other Governments	859,707						3,406,637	4,266,344	1,433,332
Due from Other Funds			446,400			341		446,741	561,977
Inventories	17,542				360,506			378,048	197,629
Prepaid Expenses					72,478	8,547	21,220	102,245	103,898
Tax Sale Property	255							255	255
Land	406,749						1,249,000	1,655,749	1,630,004
Fixed Assets	31,648,951	6,014			1,818,424	471,813	9,520,290	43,465,492	42,408,197
Accumulated Depreciation	(13,228,280)	(5,132)			(296,036)		(2,722,552)	(16,252,000)	(14,100,027)
Construction in Progress	4,850,279						18,050,469	22,900,748	8,032,359
Capital Projects Completed							1,506,994	1,506,994	
Organization Expenses	581,386							581,386	581,386
Amortization	(290,258)							(290,258)	(280,568)
Total Assets	$ 30,738,241	$ 2,659,527	$ 630,435	$ 2,063,436	$5,487,596	$ 9,969,851	$ 40,016,817	$ 91,565,903	$ 72,022,498
LIABILITIES AND FUND EQUITY									
Liabilities:									
Bank Overdraft	$	$	$	$	$	$	$	$	$ 72,411
Accounts and Vouchers Payable	941,372	2,929	500	6,268	276,777	85,429	2,897,985	4,211,260	2,434,095
Accrued Liabilities	240,911	933	30,476		29,580	8,963	1,124,048	1,434,911	1,151,469
Due to General Fund					931,907		500,000	1,431,907	2,956,566
Due to Federal Government						47,981		47,981	50,113
Due to Other Funds						341		341	3,977
Deferred Revenue					324,240	9,700		330,940	357,253
Revenue Bonds Payable	8,010,000		600,000					8,610,000	9,400,000
Loan Payable							9,906,160	9,906,160	10,057,570
Other Liabilities			5,119		2,575,692	468,712		3,049,523	713,347
Total Liabilities	$ 9,192,283	$ 3,862	$ 636,095	$ 6,268	$4,135,196	$ 621,126	$ 14,428,193	$ 29,023,023	$ 27,196,801
Fund Equity:									
Contributions for Construction	$ 19,661,822	$	$	$	$	$	$ 21,089,413	$ 40,751,235	$ 25,332,220
Retained Earnings (Deficit) (Exhibit E-2)	1,883,136	2,655,665	(5,660)	2,057,168	1,352,400	9,348,725	4,499,211	21,791,645	19,493,477
Total Fund Equity	$ 21,545,958	$ 2,655,665	$ (5,660)	$ 2,057,168	$1,352,400	$ 9,348,725	$ 25,588,624	$ 62,542,880	$ 44,825,697
Total Liabilities and Fund Equity	$ 30,738,241	$ 2,659,527	$ 630,435	$ 2,063,436	$5,487,596	$ 9,969,851	$ 40,016,817	$ 91,565,903	$ 72,022,498

See Notes 3 and 7 to Combined Financial Statements

Parentheses denote red figure.

*Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-2

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 1984

	Blackstone Valley District (E-5)	Industrial Building Mortgage Insurance (E-8)	Recreational Building Mortgage Insurance (E-11)	Water Development (E-14)	State Lottery (E-17)	R.I. Higher Education Assistance Authority (E-20)	Narragansett Bay Water Quality Management District (E-23)	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983*
Revenues:									
Sales	$	$	$	$	$46,614,065	$	$	$ 46,614,065	$ 38,610,099
Sewer Assessments	4,167,392						9,255,029	13,422,421	13,345,985
Collections of Guarantee Fees		138,530	393,080			884,484		1,416,094	1,233,215
Appropriation from General Fund						8,048,515		8,048,515	7,456,135
Federal Grants						316,443		316,443	390,948
Lease and Sale of Property, Registration Fees, and Easements				158,255				158,255	220,626
Interest Earnings	295,674	216,467		30,484	855,061	769,674	21,602	2,190,962	2,287,853
Contributions						48,559		48,559	20,559
Miscellaneous	2,643					671,138		673,781	728,375
Recoveries on Defaulted Mortgages		647,686						647,686	
Rental Income					30,000			30,000	20,400
Total Revenues	$4,465,709	$1,004,683	$ 393,080	$ 188,739	$47,499,126	$10,738,813	$ 9,276,631	$ 73,566,781	$ 64,314,195
Expenses:									
Supplies, Materials, and Services	$2,800,274	$1,045,207	$ 8,402	$ 425,915	$ 2,477,519	$ 1,905,822	$ 5,546,203	$ 14,209,342	$ 11,271,133
Grants, Scholarships and Contract Programs						7,753,576		7,753,576	7,383,523
Prize Awards					26,695,576			26,695,576	21,725,108
Default Property Expenditures			2,400					2,400	25,567
Interest on Bonds and Notes	583,593		64,167				1,336,981	1,984,741	1,916,031
Depreciation and Amortization	853,548					73,531	1,263,992	2,191,071	2,480,382
Total Expenses	$4,237,415	$1,045,207	$ 74,969	$ 425,915	$29,173,095	$ 9,732,929	$ 8,147,176	$ 52,836,706	$ 44,801,744
Net Income (Loss)	$ 228,294	$ (40,524)	$ 318,111	$ (237,176)	$18,326,031	$ 1,005,884	$ 1,129,455	$ 20,730,075	$ 19,512,451
Other Changes in Retained Earnings:									
Interfund Transfers					(18,431,907)			(18,431,907)	(14,442,213)
Net Increase in Retained Earnings	$ 228,294	$ (40,524)	$ 318,111	$ (237,176)	$ (105,876)	$ 1,005,884	$ 1,129,455	$ 2,298,168	$ 5,070,238
Retained Earnings (Deficit) - July 1	1,655,842	2,696,189	(323,771)	2,294,344	1,458,276	8,342,841	3,369,756	19,493,477	14,423,239
Retained Earnings (Deficit) - June 30 (Exhibit E-1)	$1,884,136	$2,655,665	$ (5,660)	$ 2,057,168	$ 1,352,400	$ 9,348,725	$ 4,499,211	$ 21,791,645	$ 19,493,477

See Notes 3 and 7 to Combined Financial Statements.

Parentheses denote red figure.

*Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-3

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 1984

	Blackstone Valley District (E-6)	Industrial Building Mortgage Insurance (E-9)	Recreational Building Mortgage Insurance (E-12)	Water Development (E-15)	State Lottery (E-18)	R.I. Higher Education Assistance Authority (E-21)	Narragansett Bay Water Quality Management District (E-24)	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Sources of Financial Resources:									
Operations:									
Sales	$ 3,918,826	$	$	$	$46,356,636	$ 884,484	$ 6,561,558	$ 57,721,504	$ 48,226,034
Collections of Mortgage Insurance Premiums		140,179	12,169					152,348	134,662
Intergovernmental Revenue:									
Federal	1,424,189					316,443	6,837,900	8,578,532	2,362,964
State	284,838						1,339,076	1,623,914	391,903
Lease and Sale of Property, Registration Fees, and Easements				126,052				126,052	157,358
Recoveries on Guaranteed Loans		751,485	1,070,850					1,822,335	83,906
Net Credits to Income	14,012					173,224		187,236	(183,848)
Total Financial Resources from Operations	$ 5,641,865	$ 891,664	$ 1,083,019	$ 126,052	$46,356,636	$ 1,374,151	$ 14,738,534	$ 70,211,921	$ 51,172,979
Other Sources:									
Proceeds from Sale of Bonds	$	$	$	$	$	$	$ 3,000,000	$ 3,000,000	$ 5,000,000
Proceeds from Sale of Investments	18,283,601	8,138,346		8,518,692	42,850,000	5,787,617	34,375,900	117,954,156	78,067,617
Collections of Loans and Mortgages				208,550				208,550	183,549
Transfers from General Fund						8,048,515	2,050,000	10,098,515	11,365,481
Investment Earnings and Other Income	273,640	151,888		152,887	855,061	1,489,371	288,086	3,210,933	2,779,169
Changes in Accounts Payable, Accrued Liabilities, and Other - Net									136,268
Total Sources of Financial Resources	$24,199,106	$9,181,898	$ 1,083,019	$ 9,006,181	$90,061,697	$16,699,654	$ 54,452,520	$ 204,684,075	$ 148,705,063
Uses of Financial Resources:									
Operations:									
Supplies, Materials, and Services	$ 5,570,698	$1,064,721	$ 15,012	$ 491,976	$27,181,335	$ 1,905,822	$ 18,069,037	$ 54,298,801	$ 38,501,103
Grants, Scholarships, and Contract Programs						7,753,576		7,753,576	7,383,523
Payment of Loans			237	150,000				150,237	132,176
Refund of Receipts	9,693		5,000					14,693	11,229
Total Financial Resources for Operations	$ 5,580,591	$1,064,721	$ 20,249	$ 641,976	$27,181,335	$ 9,659,398	$ 18,069,037	$ 62,217,307	$ 46,028,031
Other Uses:									
Loans Issued	$	$	$	$	$	$ 369,745	$	$ 369,745	$ 363,325
Return of Advance from General Fund			700,000				3,285,000	3,985,000	2,650,000
Acquisition of Foreclosed Property			540,000					540,000	25,000
Payment of Debt	1,184,635		277,000				387,500	1,849,135	1,482,525
Purchase of Investments	17,484,961	8,134,434		8,368,692	44,882,277	5,487,843	33,402,092	117,760,299	82,325,422
Interfund Transfers				122,392	18,021,239			18,143,631	14,210,746
Fixed Assets					96,928	395,983		492,911	1,076,790
Total Uses of Financial Resources	$24,250,187	$9,199,155	$ 1,537,249	$ 9,133,060	$90,181,779	$15,912,969	$ 55,143,629	$ 205,358,028	$ 148,161,839
Increase (Decrease) in Cash	$ (51,081)	$ (17,257)	$ (454,230)	$ (126,879)	$ (120,082)	$ 786,685	$ (691,109)	$ (673,953)	$ 543,224
Cash, JULY 1	848,698	274,210	617,012	174,291	278,760	97,295	725,819	3,016,085	2,472,861
Cash, JUNE 30 (Exhibit E-1)	$ 797,617	$ 256,953	$ 162,782	$ 47,412	$ 158,678	$ 883,980	$ 34,710	$ 2,342,132	$ 3,016,085

See Notes 3 and 7 to Combined Financial Statements.
Parentheses denote red figure.

Comments

BLACKSTONE VALLEY DISTRICT FUND
(Exhibits E-4, 5, 6)

The statements appearing in this report for this Fund are prepared on the full accrual basis in accordance with national standards of governmental accounting for self-supporting utility funds.

For the 1984 fiscal year, the Commission experienced a profit on the accrual accounting basis in the amount of $228,294, which is basically attributed to the following:

1. A rate increase adopted by the Commission on August 5, 1981 after a study conducted by the engineering firm of Anderson-Nichols, Inc. and a public hearing held on July 23, 1981. The new rate schedule became effective September 1, 1981. A study will be made by the Commission in Fiscal Year 1985 to determine the need for additional revenue to cover increasing operating costs.

2. Continued budgetary savings which resulted from improved efficiency of plant operations.

3. A vigorous program of investing idle cash and continuing favorable rates.

The Commission was awarded a federal grant in the amount of $4,085,000 for a portion of the planned additions and modifications to the Bucklin Point Sewage Treatment Plant. The total construction costs is estimated at $5,500,000, of which $817,000 will be paid by the State and the remainder will be paid by the Commission. By June 30, 1984, $2,761,336 of construction and engineering costs were billed to the Commission which represents 56.5% of the total amount contracted.

Revenue Recognition

The Commission accounts for revenue as earned on the basis of sewer usage during its fiscal year. It bills its customers annually on a cycle basis for usage during twelve-month periods ending within its fiscal year. Accordingly, at year end, usage since the last cycle billing dates is determined, priced in accordance with its rate schedule, and the resultant amount is accounted for as revenue and unbilled accounts receivable.

Inventories

Inventories are priced at cost.

Utility Plant

Utility plant is stated at cost. Depreciation is provided by use of the straight-line method over the estimated useful lives of the related assets.

Organization Expense

Organization expense is amortized over a 60-year period ending June 30, 2014.

Comments
BLACKSTONE VALLEY DISTRICT FUND
(Exhibits E-4, 5, 6, cont'd)

Employee Benefit - Pension Expense

Employees of the Blackstone Valley District Commission are members of the State retirement system which requires that both the Commission and the employees make contributions under the plan.

Pension contributions are based on actuarially computed percentages applied to salaries paid. The Commission's contributions amounted to $117,003 in 1984 and $94,279 in 1983.

Summary of Operations

	1984	1983	Increase (Decrease)
Operating Revenue-Sewer Use Assessments	$4,167,392	$4,092,452	$ 74,940
Net Income	228,294	626,629	(398,335)
Retained Earnings	1,884,136	1,655,842	228,294

Bond Retirements during the year were $590,000. Bonded Debt on June 30, 1984 is $8,010,000. Following is a schedule of Debt Service Requirements to Maturity.

Fiscal Year	Principal	Interest	Requirements
1985	$ 615,000	$ 566,495	$ 1,181,495
1986	650,000	535,265	1,185,265
1987	685,000	502,223	1,187,223
1988	720,000	466,920	1,186,920
1989	760,000	425,757	1,185,757
1990	805,000	381,935	1,186,935
1991	855,000	319,073	1,174,073
1992	920,000	235,745	1,155,745
1993	990,000	138,080	1,128,080
1994	565,000	60,540	625,540
1995	215,000	27,277	242,277
1996	230,000	14,100	244,100
	$8,010,000	$3,673,410	$ 11,683,410

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit E-4

BLACKSTONE VALLEY DISTRICT FUND
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	1984		1983*	
Current Assets:				
Cash with General Treasurer (Exhibit E-6)	$ 797,617	$	$ 848,698	
Imprest Cash	700		700	
Investments at Cost, Plus Accrued Interest	2,683,498		3,478,532	
Due from Federal and State Governments	859,707		88,025	
Accounts Receivable	2,410,095		2,133,098	
Tax Sale Property	255		255	
Operating Supplies Inventory	17,542		15,951	
Prepaid Insurance			12,310	
Total Current Assets		$ 6,769,414		$ 6,577,569
Utility Plant in Service:				
Plant, Machinery, and Equipment	$31,648,951		$31,485,328	
Less: Accumulated Depreciation	13,228,280		12,384,421	
	$18,420,671		$19,100,907	
Land, Easements, etc.	406,749		381,004	
Total Utility Plant in Service		18,827,420		19,481,911
Construction in Progress		4,850,279		1,485,571
Organization Expense	$ 581,386		$ 581,386	
Less: Amortization	290,258	291,128	280,568	300,818
Total Assets		$30,738,241		$27,845,869
LIABILITIES AND FUND EQUITY				
Current Liabilities:				
Revenue Bonds Payable (Due within one year)	$ 615,000		$ 590,000	
Accounts Payable	941,372		115,556	
Accrued Wages Payable	15,658		57,063	
Accrued Interest on Bonded Indebtedness	225,253		236,295	
Total Current Liabilities		$ 1,797,283		$ 998,914
Long-Term Liabilities:				
Revenue Bonds Payable - Guaranteed by State (Authorized $26,800,000 - Issued $22,900,000)		7,395,000		8,010,000
Total Liabilities		$ 9,192,283		$ 9,008,914
Fund Equity:				
Contributions from Federal and State Governments for Construction		$19,661,822		$17,181,113
Retained Earnings (Exhibit E-5)		1,884,136		1,655,842
Total Fund Equity		$21,545,958		$18,836,955
Total Liabilities and Fund Equity		$30,738,241		$27,845,869

See Notes 3 and 7 to Combined Financial Statements.

*Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit E-5

BLACKSTONE VALLEY DISTRICT FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983*
Operating Revenue:		
Sewer Use Charges	$4,167,392	$4,092,452
Operating Revenue Deductions before Depreciation and Amortization:		
Administrative Expenses	$ 331,188	$ 267,007
Maintenance Expenses	2,469,086	2,080,447
Total	$2,800,274	$2,347,454
Net Operating Income before Depreciation and Amortization	$1,367,118	$1,744,998
Depreciation of Sewers, Plants, and Equipment	$ 843,858	$ 844,615
Amortization of Organization Expenses	9,690	9,690
	$ 853,548	$ 854,305
Net Operating Income	$ 513,570	$ 890,693
Non-Operating Income:		
Interest Earnings on Collections	$ 18,510	$ 22,887
Investment Earnings	277,164	323,555
Miscellaneous	2,643	1,710
	$ 298,317	$ 348,152
	$ 811,887	$1,238,845
Non-Operating Expenses:		
Interest on Bonds	583,593	612,216
Net Income	$ 228,294	$ 626,629
Retained Earnings, July 1	1,655,842	1,029,213
Retained Earnings, June 30 (Exhibit E-4)	$1,884,136	$1,655,842

See Notes 3 and 7 to Combined Financial Statements.

*Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-6

BLACKSTONE VALLEY DISTRICT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
OPERATIONS:		
Cash Received From:		
State Aid-Sewage Treatment Facilities	$ 284,838	$ 7,603
Federal Grants-Sewage Treatment Facilities	1,424,189	38,016
Collection of Sewer Assessments	3,918,826	4,021,318
Miscellaneous Receipts	2,562	7,664
Expenditure Refunds	11,450	9,542
Total	$ 5,641,865	$ 4,084,143
Cash Expended For:		
Personal Services and Employee Benefit Programs	$ 1,374,299	$ 1,147,860
Utility Plant in Service and Construction in Progress	2,824,167	289,984
Supplies, Materials, and Expenses	1,372,432	1,252,628
Refunds of Receipts	9,693	11,156
Total	$ 5,580,591	$ 2,701,628
Cash Provided by Operations	$ 61,274	$ 1,382,515
OTHER SOURCES:		
Proceeds from Sale of Investments	$18,283,601	$12,902,956
Investment Earnings	273,559	324,525
Collection Expense Reimbursements	81	340
Total Other Sources	$18,557,241	$13,227,821
OTHER USES:		
Purchase of Investments	$17,484,961	$13,351,596
Bonds Retired	590,000	565,000
Interest Paid on Bonds Payable	594,635	618,525
Total Other Uses	$18,669,596	$14,535,121
Excess of Other Uses over Other Sources	$ 112,355	$ 1,307,300
Increase (Decrease) in Cash	$ (51,081)	$ 75,215
CASH, July 1	848,698	773,483
CASH, June 30 (Exhibit E-4)	$ 797,617	$ 848,698

See Notes 3 and 7 to Combined Financial Statements.

Comments

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND

(Exhibits F-7, 8, 9)

Organization

The Rhode Island Industrial Building Authority is authorized to insure first mortgages and Industrial Revenue Bonds contracted by local development corporations and the Rhode Island Industrial Facilities Corporation up to a maximum of $80,000,000. On June 3, 1979, the Authority was also authorized to insure loans for rehabilitation of real estate subject to all previous limitations. At June 30, 1984, there was approximately $43,900,000 available to insure additional mortgages.

The fund balance at June 30, 1984 and 1983 represents revenues accumulated in excess of expenses and will be used to offset future losses of the Authority. In accordance with Section 42, Chapter 34, Paragraph 3 of the legislative act creating the Authority, any losses realized in excess of the fund balance will be funded by the State of Rhode Island.

Status of Program

	June 30	
	1984	1983
Mortgage Insurance Authorization	$80,000,000	$80,000,000
Insured Mortgage Balances	$25,626,535	$24,540,295
Committed to Insure Additional Mortgages	10,472,000	11,098,000
Total	$36,098,535	$35,638,295
Available for Future Commitments	$43,901,465	$44,361,705

Basis of Accounting

The Rhode Island Industrial Building Authority (Authority) uses the accrual basis of accounting which is required for self-supporting governmental units.

Depreciation

Depreciation of office equipment is provided over the estimated useful lives of the assets on the straight-line basis.

Losses on Mortgage Insurance Agreements

Losses on mortgage insurance agreements are recognized when the amount of loss is determined and occurrence is probable.

Cash

Cash includes an Imprest Cash Fund of $29,661 in Fiscal year 1984 and $29,955 in Fiscal year 1983.

Mortgages Receivable

During April, 1982, the Authority granted a first mortgage to SSP Realty Associates in the amount of $729,000 to purchase an insured project that had been defaulted. The original mortgage amount included a second mortgage of $306,800; the balance of a defaulted first mortgage paid by the Authority to Rhode Island Hospital Trust National Bank in the amount of $317,500; $44,700 recovery of expenses paid by the Authority in connection with the foreclosure, and $60,000 of new funds used by SSP Realty Associates for repairs to the building.

The mortgage provides for amortization of $679,000 over fifteen years and $50,000 over five years, both at 8½ percent per annum. The combined payment of principal and interest is $10,147 monthly. The balance of the mortgages at June 30, 1984 is $660,745.

Loss Contingencies

During the fiscal year ended June 30, 1984, the Rhode Island Industrial Building Authority continued to make principal, interest, and expense payments in connection with the defunct Star City Glass Co. project. Payments totaling $938,538 included mortgage principal of $875,183, interest of $36,825, insurance of $4,755, property and fire taxes of $14,465, legal fees of $4,770, and repairs and maintenance of $2,540.

On December 22, 1983 the Star City Glass Co. property was sold for $647,685, cash, making the net payments on this project for the fiscal year ended June 30, 1984, $290,853. The payments made on behalf of this project for the fiscal year ended June 30, 1983 amounted to $269,050.

The Authority paid $10,833 in principal and $2,805 in interest, as well as legal fees of $160 in connection with a settlement made with Fleet National Bank on the insured mortgage of Ortex Industries which was in default. The settlement provided for the Authority and the Bank to absorb the balance of the loan plus accrued interest, equally.

In June, 1983 Rhode Island Lithograph was granted protection under Chapter XI of the Federal Bankruptcy Act. The balance of the insured mortgage at June 30, 1984 was $313,170. Principal and interest payments remain current. The amount of any potential loss is undeterminable at this time.

The Authority also paid legal fees amounting to approximately $1,790 in connection with Rhode Island Lithograph and Anson, Inc.

Comments

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND (cont'd)

Litigation

The Authority is one of several defendants in a law suit brought by a potential buyer of the Star City Glass, Co. project. The suit requests return of a $25,000 deposit the Authority received in connection with a contemplated sale. The suit also requests interest at the rate of twelve percent per annum from January, 1982.

Since the outcome of the suit is undeterminable at this time, no provision in the financial statements is considered necessary.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit E-7

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	1984	1983
Cash (Exhibit E-9)	$ 256,953*	$ 274,210*
Investments at Cost, which approximates Market Value	1,700,000	1,703,912
Receivables:		
Accrued Interest	35,381	24,205
Accounts Receivable		135
Mortgage Notes Receivable	666,311	701,793
Office Equipment, at cost (net of accumulated depreciation of $5,132 in 1984 and $3,720 in 1983)	882	2,294
Total Assets	$2,659,527	$2,706,549
LIABILITIES AND RETAINED EARNINGS		
Vouchers and Accounts Payable	$ 2,929	$ 7,336
Accrued Payroll and Payroll Taxes	933	3,024
Total Liabilities	$ 3,862	$ 10,360
Retained Earnings (Exhibit E-8)	2,655,665	2,696,189
Total Liabilities and Retained Earnings	$2,659,527	$2,706,549

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-8

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operating Revenues:		
Mortgage Insurance Premiums	$ 138,530	$ 120,242
Interest:		
Investments	163,352	189,683
Mortgage	55,115	61,634
Recovery on Defaulted Mortgage	647,686	
Total Operating Revenue	$1,004,683	$ 371,559
Operating Expenses:		
Loss on Mortgage Insurance Agreements	$ 953,965	$ 270,724
Supplies, Materials, Services, and Depreciation	91,242	87,327
Total Operating Expenses	$1,045,207	$ 358,051
Net Income (Loss)	$ (40,524)	$ 13,508
Retained Earnings, July 1	2,696,189	2,682,681
Retained Earnings, June 30 (Exhibit E-7)	$2,655,665	$2,696,189

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-9

INDUSTRIAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operations:		
Cash Received From:		
Collections of Mortgage Insurance Premiums	$ 140,179	$ 122,577
Recoveries on Guaranteed Loans and Expenditures	751,485	77,096
	$ 891,664	$ 199,673
Cash Expended For:		
Materials, Supplies, and Services	$ 123,097	$ 127,417
Payments of Guaranteed Loan Expenses	941,624	287,567
	$1,064,721	$ 414,984
Cash (Used) By Operations	$ (173,057)	$ (215,311)
Other Sources:		
Proceeds from Sale of Investments	$8,138,346	$8,039,887
Investment Income	149,070	214,344
Miscellaneous Income	2,818	
Total Other Sources	$8,290,234	$8,254,231
	$8,117,177	$8,038,920
Other Uses:		
Purchase of Investments	$8,134,434	$7,888,799
Total Other Uses	$8,134,434	$7,888,799
Increase (Decrease) in Cash	$ (17,257)	$ 150,121
Cash, July 1	274,210	124,089
Cash, June 30 (Exhibit E-7)	$ 256,953*	$ 274,210*

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

(10/28)

Comments

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
(Exhibits E-10, 11, 12)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Rhode Island Recreational Building Authority (RIRBA) was created in 1965 under Section 42-38-1 of the General Laws. RIRBA guarantees mortgage loans and industrial revenue bonds granted to investors in recreational projects by financial institutions and the Rhode Island Industrial Facilities Corporation. By insuring the payment of these balances, the Authority encourages the granting of the mortgage loans to ventures which would otherwise have difficulty in securing conventional financing.

Initially, the Authority was authorized to guarantee mortgage loans not to exceed 75% of the project cost with a limit of $1,000,000 for each project and an aggregate guarantee limit set at $5,000,000. The authorized mortgage guarantee ceilings were increased by referendum on November 6, 1973 in a special election . Currently, the limits are $5,000,000 per project with an aggregate guarantee limit of $20,000,000. The amount of mortgage balances guaranteed by the Authority at June 30, 1984 and 1983 is approximately $2,175,000 and $2,900,000, respectively.

Basis of Accounting

The Authority uses the accrual basis of accounting as required for self-supporting governmental units.

NOTE RECEIVABLE

The Authority is the holder of a non-interest bearing note in the amount of $21,253 payable September 24, 1996. The corporate maker of the note is an insured project which assumed, under the conditions of the guarantee, indebtedness of a previously insured project. Repayment of the note has been personally guaranteed by an officer of the corporation.

BONDS PAYABLE

On September 22, 1981, the State of Rhode Island on behalf of the Rhode Island Recreational Building Authority issued bonds designated "General Obligation Bond - The Recreational Building Authority Loan" in the amount of $1,000,000. The bonds are guaranteed by a pledge of the faith and credit of the State of Rhode Island and Providence Plantations and are accounted for in the records of the Authority. Annual principal payments of $200,000 are due on September 1. Interest payments at the rate of 11% per year are required to be paid semi-annually on March 1 and September 1. The bonds will mature on September 1, 1986.

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
(Exhibits E-10, 11, 12 cont'd)

INVESTMENTS

The Mid-State Recreation property, capitalized in the prior year as a result of a foreclosure, was leased during fiscal 1983 to the Rhode Island Department of Transportation (Lessee). The intent of the lease agreement is to allow RIRBA to transfer title to the lessee and to recover the costs associated with the default by and foreclosure on this project.

The terms of the lease require total payments of $558,000 in five annual installments of $111,600, commencing on August 31,1983. The total installments of $558,000 have been recognized as a receivable. The difference between the cost of the Mid-State property and the total amount of the installment payments due from the Department of Transportation has been recognized as revenue in 1983 as follows:

Installments due from Department of Transportation	$558,000
Book value of Mid-State Recreation property	407,851
Recovery of expenses incurred on Mid-state Recreation property	$150,149

On October 18, 1983, a judgement was rendered in favor of the Town of East Greenwich and against the Authority for real estate taxes incurred on the Mid-State Recreation property. The Authority has been ordered to pay $13,976 in prior years' taxes. This amount has been added to the carrying cost of the Mid-State property capitalized during 1982. The book value of the property was computed as follows:

Costs of property capitalized during 1982	$393,875
Additional real estate taxes incurred	13,976
Adjusted cost of property	$407,851

The accompanying financial statements at June 30, 1984 and 1983 include the potential liability for property taxes. The Authority, however, has appealed this judgement.

FORECLOSURE

On June 4, 1983, the Authority made a deposit of $25,000 to commence foreclosure proceedings on the Narragansett Tennis Club, an insured project. The foreclosure was accomplished and the Authority acquired title to the land and building on August 10, 1983 at a total cost of $565,000.

The property was subsequently sold to the Narragansett Electric Company for $570,000 on September 12, 1983 which resulted in a gain of $5,001.

Comments (cont'd.)

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
(Exhibits E-10, 11, 12 cont'd)

CONTINGENCIES

The Authority is in dispute with Rhode Island Hospital Trust Bank regarding interest on a mortgage foreclosure for the Narragansett Tennis Club. The amount of the settlement, if any, is not presently determined.

DEPOSIT

During fiscal 1983, the Authority acquired title to approximately two acres of land as a result of a default occuring in a prior year. The ensuing lease agreement with United Skates of America involved a lease of only a portion of the land. The unleased land became the property of the Authority. Since the fair market value of the unleased land is not presently determinable, the land has a carrying cost of zero on the records of the Authority. On June 4, 1984, a $5,000 deposit was receied on the property with a closing date scheduled for September, 1984. The selling price is $70,000.

ADMINISTRATIVE EXPENSES

Certain administrative expenses including salaries incurred by the Authority are paid by the Rhode Island Industrial Building Authority. No allocation of such expenses to the Authority has been made.

Status of Program

	June 30	
	1984	1983
Mortgage Insurance Authorization	$19,400,000	$18,500,000
Insured Mortgage Balances	2,167,037	2,855,794
Available for Further Commitments	$17,232,963	$15,644,206

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-10

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	1984	1983
Cash with General Treasurer (Exhibit E-12)	$ 162,782	$ 617,014
Note Receivable	21,253	21,253
Receivable from Department of Transportation	446,400	558,000
Mortgage Insurance Premiums Receivable		698
Funds on Deposit - Narragansett Tennis Club		25,000
Prepaid Insurance		6,609
Total Assets	$ 630,435	$1,228,574
LIABILITIES AND DEFICIT		
Liabilities:		
Accounts Payable	$ 500	$ 9,036
Accrued Interest Payable	16,500	29,333
Accrued Real Estate Taxes Payable	13,976	13,976
Advances Payable to Department of Economic Development		700,000
Revenue Bonds Payable	600,000	800,000
Deferred Mortgage Insurance Premium	119	
Deposit	5,000	
Total Liabilities	$ 636,095	$1,552,345
Deficit (Exhibit E-11)	$ (5,660)	$ (323,771)
Total Liabilities and Deficit	$ 630,435	$1,228,574

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit E-11

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS (DEFICIT)

For the Fiscal Years Ended June 30, 1984 and 1983

	1984		1983	
Operating Revenue:				
Mortgage Insurance Premiums	$ 11,350		$ 12,477	
Rental and Recoveries-Default Property	381,730		156,959	
		$ 393,080		$ 169,436
Operating Revenue Deductions:				
Supplies, Materials and Services	$ 8,402		$ 9,421	
Default Property Expenditures	2,400		25,567	
		10,802		34,988
Income from Operations		$ 382,278		$ 134,448
Non-Operating Revenue:				
Income from Investments				11,076
		$ 382,278		$ 145,524
Non-Operating Revenue Deductions:				
Interest on Bonds		64,167		91,665
Net Income		$ 318,111		$ 53,859
Deficit July 1		(323,771)		(377,630)
Deficit June 30 (Exhibit E-10)		$ (5,660)		$(323,771)

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-12

RECREATIONAL BUILDING MORTGAGE INSURANCE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operations:		
Cash Received From:		
Collection of Mortgage Insurance Premiums	$ 12,169	$ 12,085
Rental and Recoveries of Default Property	1,070,850	6,810
	$1,083,019	$ 18,895
Cash Expended For:		
Materials, Supplies and Services	$ 15,012	$ 3,114
Default Property Expenditures	237	32,176
Recovery Refund	5,000	
	$ 20,249	$ 35,290
Cash Provided (Used) by Operations	$1,062,770	$ (16,395)
Other Sources:		
Proceeds from Sale of Investments	$	$ 551,000
Investment Income		12,902
Loans from General Fund		299,346
Total Other Sources	$	$ 863,248
	$	$ 846,853
Other Uses:		
Purchase of Investments	$	$ 313,000
Acquisition of Foreclosed Property	540,000	25,000
Payment of Bond Interest	77,000	99,000
Payment of Bond Principal	200,000	200,000
Repayment of Loans from General Fund	700,000	
Total Other Uses	$1,517,000	$ 637,000
Increase (Decrease) in Cash	$ (454,230)	$ 209,853
Cash, July 1	617,012	407,159
Cash, June 30 (Exhibit E-10)	$ 162,782	$ 617,012

See Notes 3 and 7 to Combined Financial Statements.

WATER DEVELOPMENT FUND
(Exhibits E-13, 14, 15)

Comments

The financial statements present the status of the Statutory Maximum as provided in Chapter 32 of the Public Laws of 1975 and of the Statutory Excess which is being used by the Rhode Island Water Resources Board in accordance with the provisions of Title 46-15 and 46-15.1 of the General Laws of the State of Rhode Island.

The following loans for improvements of Water Facilities under Title 46-15-6 General Laws of Rhode Island, as amended, are outstanding as of June 30, 1984.

Maker	Date of Loan	Amount	Annual Payments Number	Annual Payments Amount	Ann. Int. Rate	Current Balance
City of Woonsocket	4/75	$249,496	10	$ 24,950	4%	$ 24,949
City of Woonsocket	11/79	255,500	5	51,100	4%	51,100
Kent County Water Authority	9/81	100,000	5	20,000	4%	60,000
Kent County Water Authority	7/80	200,000	5	40,000	4%	80,000
Kent County Water Authority	10/75	250,000	10	25,000	4%	50,000
City of Newport	6/79	225,000	10	22,500	4%	112,500
Town of Westerly	8/82	100,000	4	25,000	8%	75,000
Town of Johnston	1/84	150,000	4	37,500	8%	150,000
						$603,549

Investment Income is credited directly to the General Fund for the payment of debt. Interest on loans receivable is retained as a part of the fund under Title 46-15-6 of the General Laws.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-13

WATER DEVELOPMENT FUND
BALANCE SHEETS

June 30, 1984 and 1983

	1984		1983	
ASSETS	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Cash with General Treasurer (Exhibit E-15)	$	$ 47,412	$	$ 174,291
Loans Receivable	603,549		662,099	
Investments (At Cost)	233,976	1,016,024	207,618	1,192,382
Accounts Receivable	162,475		130,283	
Total Assets	$1,000,000	$1,063,436	$1,000,000	$1,366,673
LIABILITIES AND RETAINED EARNINGS				
Liabilities:				
Accounts and Vouchers Payable	$	$ 6,268	$	$ 72,329
Total Liabilities	$	$ 6,268	$	$ 72,329
Retained Earnings (Exhibit E-14)	$1,000,000	$1,057,168	$1,000,000	$1,294,344
Total Liabilities and Retained Earnings	$1,000,000	$1,063,436	$1,000,000	$1,366,673

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-14

WATER DEVELOPMENT FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	1984		1983	
	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Operating Revenues:				
Lease of Reservoir Sites	$ 88,796	$	$ 80,605	$
Sale of Surplus Property	69,028		139,501	
Registration Fees or Fines and Miscellaneous Income	431		520	
	$ 158,255	$	$ 220,626	$
Other Revenues:				
Interest on Loans	$ 30,484	$	$ 29,826	$
Transfer of Statutory Excess	(188,739)	188,739	(250,452)	250,452
Total Revenue	$	$ 188,739	$	$ 250,452
Less: Operating Deductions				
Supplies and Services		997		
Contractual Services		424,918		144,630
Net Income	$	$ (237,176)	$	$ 105,822
Retained Earnings, July 1	1,000,000	1,294,344	1,000,000	1,188,522
Retained Earnings, June 30 (Exhibit E-13)	$1,000,000	$1,057,168	$1,000,000	$1,294,344

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-15

WATER DEVELOPMENT FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984		1983	
	Statutory Maximum	Statutory Excess	Statutory Maximum	Statutory Excess
Operations:				
Cash Received From:				
Lease and Sale of Property, Registration Fees, and Easements	$ 126,052	$	$ 157,358	$
Transfer of Statutory Excess		156,548		187,184
Cash Expended For:				
Contractual Services		491,976		75,695
Cash Provided and Used by Operations	$ 126,052	$(335,428)	$ 157,358	$ 111,489
Other Sources:				
Proceeds from Sale of Investments	$ 8,310,143	$ 208,549	$ 9,754,819	$
Collection on Loans	208,550		183,549	
Investment Earnings	122,392		141,854	
Loan Earnings	30,484		29,826	
Miscellaneous Receipts	11		73	
Total Other Sources	$ 8,671,580	$ 208,549	$10,110,121	$
Total Operations and Other Sources of Cash	$ 8,797,632	$(126,879)	$10,267,479	$ 111,489
Other Uses:				
Loans for Community Water Facilities	$ 150,000	$	$ 100,000	$
Purchase of Investments	8,368,692		9,838,368	346,451
Transfer of Statutory Excess	156,548		187,184	
Transfer to General Fund - Investment Earnings	122,392		141,854	
Refund of Revenue			73	
Total Other Uses	$ 8,797,632	$	$10,267,479	$ 346,451
Decrease in Cash	$	$(126,879)	$	$(234,962)
Cash, July 1		174,291		409,253
Cash, June 30 (Exhibit E-13)	$	$ 47,412	$	$ 174,291

See Notes 3 and 7 to Combined Financial Statements.

STATE LOTTERY FUND
(Exhibits E-16, 17, 18)

Comments

(1) Summary of Significant Accounting Policies

(a) General

The Rhode Island Lottery (The Lottery) conducts its operations as an enterprise fund within the State of Rhode Island. The accompanying financial statements are prepared on the accrual basis of accounting under generally accepted accounting principles.

(b) Revenue and Expenses

Revenue from sale of lottery tickets, commissions to agents and banks, prizes, and agent bonuses are recognized as follows:

(i) Games with specific drawing dates - during the period in which the related drawings are held.

(ii) Games without specific drawing dates - during the period in which the lottery ticket agent reports the sale.

(iii) Operating expenses are recognized in the period during which the expenses are incurred.

(c) Subscription Sales

The Lottery sells subscriptions which entitle the subscriber to participate in 6, 20, or 52 weekly lottery drawings. The revenue from subscription sales is credited to income proratably over the period of the respective drawings. The portion of revenue pertaining to drawings to be held subsequent to June 30 is reported as deferred revenue in the balance sheet.

(d) Investments for Jackpot Annuities

Investments for Jackpot Annuities are stated at cost of annuities purchased in the name of the Lottery and accrued interest thereon, less annual installments paid to the award winners. The stated amount of these investments is also reflected as a Lottery liability under the caption "Obligation for Unpaid Prize Awards".

(e) Obligation for Prizes Payable in Installments

The Lottery purchases annuity contracts to provide for the payment of its obligation for prize awards payable in annual installments and accounts for the cost of such contracts as prize award expense in the year of the award.

Comments (cont'd.)

Obligation for Prizes Payable in Installments (cont'd.)

Annuity contracts purchased prior to November 15, 1983, are in the name of the award winner and provide for direct payment of annual annuity payments by the insurer to the award winner. Those purchased November 15, 1983, and subsequently are in the name of the Lottery. The contracts provide for direct payment of annual annuity payments by the insurer to the Lottery. Accordingly, the Lottery has a direct obligation to make future installment payments to the award winner.

Interest earned on annuities in the name of the Lottery is accounted for as part of the Lottery's obligation for unpaid prize awards, rather than as income of the Lottery.

(f) Obligation for Unpaid Prizes and Forfeited Prizes

Unpaid prize awards, other than those payable in annual installments, are forfeited and restored to revenue one year after the drawing date.

The Lottery accrues for the maximum prizes payable on ticket sales.

(g) Depreciation

The Lottery provides for depreciation on its property, plant and equipment using the straight-line method based on the estimated useful lives of the assets.

(h) Deferred Charges

Promotion expenses relating to new Lottery games are deferred and amortized to expense as follows:

(i) Games with a specific number of tickets, such as the Instant Games - in proportion to tickets sold.

(ii) Games with expected limited duration, such as Grant Lot - over three months.

(iii) Games with expected long-term duration - over one year.

(2) Operations

State Law (Chapter 20, Section 1, Title 42-61 of Public Laws, 1974) provides that the allocation of prize awards shall be equal, as nearly as practicable, to 45% of gross ticket sales. For the years ended June 30, 1984 and 1983, the percentage of prizes awarded to gross ticket sales was 51.1% and 50.4%, respectively.

The State Law also provides that earnings remaining after allocation for prize awards and payment of expenses shall be paid to the State's General Fund, the net amount of which shall not be less than 30% of gross revenue plus any other income earned by The Lottery. It has been The Lottery's policy to turn over all remaining net earnings to the State within

Comments (cont'd.)

Operations (cont'd.)

the subsequent fiscal period. However, during fiscal 1983, 1982, 1981, and 1980, the Lottery Commission voted to appropriate $300,000 from each year's revenues to fund construction of a new Lottery headquarters.

As of June 30, 1984, $18,021,239 had been paid to the State General Fund. This amount was comprised of $521,239 of earnings from the year ended June 30, 1983 and $17,500,000 (33% of gross ticket revenue plus all other income) of earnings from the year ended June 30, 1984. The balance of the June 30, 1984 earnings was paid on August 31, 1984.

(3) Property, Plant and Equipment

A summary of property, plant and equipment follows:

	Cost at June 30	
	1984	1983
Leasehold improvements - old facility	$	$ 51,002
Lottery drawing equipment	22,039	20,759
Ticket production equipment	97,077	63,002
Office equipment	33,402	30,981
Furniture and fixtures	40,141	36,922
Trucks	9,500	13,396
Autos	114,563	92,783
Building	1,501,702	1,494,700
	$1,818,424	$1,803,545

The Lottery's new headquarters is situated on State of Rhode Island owned land in Cranston, Rhode Island. The State has assigned custody, control and supervision of the land to the Rhode Island Lottery Commission at no cost. Since title to such land remains vested in the State of Rhode Island, the accompanying balance sheet does not reflect any land owned by the Lottery. The Lottery had elected not to write-off leasehold improvements at its former facility until the lease expired on April 4, 1984.

(4) Obligation for Unpaid Prize Awards

The obligation at June 30, 1984 and 1983 is summarized as follows:

	1984	1983
Jackpot Annuity Payable in Annual Installments	$1,432,277	$
Obligation for Other Unpaid Prizes	1,143,415	472,142
	$2,575,692	$ 472,142

The portion of Jackpot Annuity Payable in Annual Installments includes $248,344 payable during fiscal 1985.

STATE LOTTERY
(Exhibits E-16, 17, 18)

Comments (cont'd.)

(5) Retirement Plan

The Lottery paid $91,567 and $80,194 to the State of Rhode Island contributory retirement plan for the years ended June 30, 1984 and 1983, respectively. Certain disclosures required under the Statement of Financial Accounting Standards No. 36 are not presented as the State's retirement plan does not provide such information for individual participating entities. Mandatory employee contributions are 6.0% and 5.5% respectively of salaries paid while The Lottery was required to pay an actuarially computed percentage of 12.5% for fiscal 1984 and 11.3% for fiscal 1983.

(6) Lease Commitments

On November 1, 1983, the Lottery signed a bilateral agreement cancelling the operating lease covering the premises occupied by the Lottery prior to the construction of its own building. The unamortized portion of the leasehold improvements totaling $3,939 was charged to expense during the period.

The Lottery currently leases a portion of the new building to the computer contractor to house computer hardware necessary for on-line Numbers Game. According to the lease agreement, the term of the lease will continue until 10 days after the termination of the contract for the operation of the Rhode Island Lottery Daily Numbers Game. Rent for the premises is payable at the rate of $24,000 per annum with the lessee responsible for the payment of electrical charges.

(7) Federal Income Taxes Withheld

In 1976, the Internal Revenue Service issued a regulation requiring any State or State agency to withhold income taxes on lottery winnings paid after January 2, 1977. The required withholding is 20% of any winnings exceeding $5,000. All required withholdings had been remitted to the Internal Revenue Service as of June 30, 1984.

(8) Litigation

The Lottery is party to lawsuits which are being contested. In legal counsel's and management's opinion, the ultimate liability, if any, with respect to these actions will not have a material adverse effect on The Lottery's operations.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-16

STATE LOTTERY FUND
BALANCE SHEETS

June 30, 1984 and 1983

	1984	1983
ASSETS		
*Cash (Exhibit E-18)	$ 158,678	$ 278,760
Investments - At Cost	900,000	300,000
Investment for Jackpot Annuities	1,432,277	
Accounts Receivable	1,041,269	671,925
Inventory	360,506	181,678
Prepaid Expenses	72,478	66,387
	$3,965,208	$1,498,750
Fixed Assets	$1,818,424	$1,803,545
Less accumulated depreciation	296,036	253,299
Net Fixed Assets	$1,522,388	$1,550,246
Total Assets	$5,487,596	$3,048,996
LIABILITIES AND RETAINED EARNINGS		
Accounts Payable	$ 276,777	$ 303,720
Deferred Revenue from Advance Sales	321,240	239,326
Obligation for Unpaid Prize Awards	2,575,692	472,142
Accrued Expenses	29,580	54,293
Earnings Due State General Fund	931,907	521,239
Retained Earnings (Exhibit E-17)	1,352,400	1,458,276
Total Liabilities and Retained Earnings	$5,487,596	$3,048,996

*Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit E-17

STATE LOTTERY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operating Revenues:		
Gross Ticket Sales	$52,878,678	$43,656,126
Less: Commissions to Agents and Banks	6,430,950	5,205,149
Revenue from Sale of Tickets	$46,447,728	$38,450,977
Operating Revenue Deductions:		
Prize Awards	$26,695,576	$21,725,108
Advertising and Promotion	431,471	410,975
Operating Expenses	2,046,048	2,063,643
Total Operating Revenue Deductions	$29,173,095	$24,199,726
Income from Operations	$17,274,633	$14,251,251
Other Income:		
Pull-Tab Ticket Sales and Other	$ 166,337	$ 159,122
Interest on Investments	855,061	360,169
Rental Income	30,000	20,400
Total Other Income	$ 1,051,398	$ 539,691
Net Income	$18,326,031	$14,790,942
Retained Earnings, July 1	1,458,276	1,109,547
Total Available	$19,784,307	$15,900,489
Deduct:		
Retained Earnings Transferred to General Fund	$17,500,000	$13,920,974
Retained Earnings to be Transferred to General Fund	931,907	521,239
Total Deductions	$18,431,907	$14,442,213
Retained Earnings, June 30 (Exhibit E-16)	$ 1,352,400	$ 1,458,276

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit E-18

STATE LOTTERY FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operations:		
Cash Received From:		
Collections of Amounts Due from Agents and Banks for the Sale of Lottery Tickets	$45,520,843	$37,605,946
Subscription Sales	639,455	653,665
Total	$46,160,298	$38,259,611
Cash Expended For:		
Prizes Paid	$24,592,026	$21,861,215
Advertising, Promotion and Operating Expenses	2,477,519	2,474,618
Amortization and Depreciation not Requiring Outlay of Cash	(124,786)	(66,000)
Changes in Accounts Payable, Accrued Liabilities, and Other - Net	236,576	
Total	$27,181,335	$24,269,833
Cash Provided by Operations	$18,978,963	$13,989,778
Other Sources:		
Changes in Accounts Payable, Accrued Liabilities, and Other - Net	$	$ 136,268
Proceeds from Sale of Investments	42,850,000	21,650,543
Investment Income Received	855,061	360,169
Pull-Tab Ticket Sales and Other Income	196,338	179,522
Total Other Sources	$43,901,399	$22,326,502
Other Uses:		
Purchase of Investments	$44,882,277	$21,435,700
Purchase of Property, Plant and Equipment	96,928	872,799
Transfers to General Fund	18,021,239	14,068,892
Total Other Uses	$63,000,444	$36,377,391
Decrease in Cash	$ (120,082)	$ (61,111)
Cash, July 1	278,760	339,871
(1)Cash, June 30 (Exhibit E-16)	$ 158,678	$ 278,760

(1) Includes Imprest Cash Funds.

See Notes 3 and 7 to Combined Financial Statements.
Parentheses denote red figure.

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
(Exhibits E-19, 20, 21)

Comments

Cash

Cash on deposit with the State General Treasurer as of June 30, 1984 amounted to $160,234. Other cash funds are in the custody of the Authority.

Organization

Rhode Island Higher Education Assistance Authority (Authority) is a public instrumentality established July 1, 1977 by an Act of the Rhode Island General Assembly. The Authority was created for the purpose of guaranteeing loans to students in eligible institutions and of administering other programs of post-secondary student financial assistance assigned by law to the Authority.

The Authority is exempt from Federal and State income taxes.

Summary of Significant Accounting Policies

Basis of Accounting and Presentation

The Authority is comprised of two separate divisions. The accounts for both divisions are maintained in accordance with the principles of fund accounting.

Nature of Funds

Loan Division

Operating Fund - This fund accounts for all transactions relating to the Loan Division's operations as guarantor for loans to students in post-secondary institutions.

Scholarship and Grant Division

Operating Fund - This fund accounts for all transactions relating to administration of financial assistance programs to post-secondary students.

Scholarship and Grant Funds - These funds account for all transactions relating to State Grants and Scholarships. Funds received from the Federal Government for scholarship purposes are required to be matched by State funds.

Contract Programs Fund - This fund accounts for all transactions relating to Contract Agreements entered into by the Authority with various professional schools for the purpose of reserving up to a specified number of spaces for Rhode Island students. The Contract Agreements provide for a specified fee per student to be paid by the

Comments (cont'd.)

Significant Accounting Policies (cont'd.)

Nature of Funds (cont'd.)

Authority. In turn, the students sign contracts specifying repayment obligations. Payments made by students under the terms of their repayment agreements are forwarded directly to the State of Rhode Island, from which state appropriations were made to fund such contracts. Therefore, the Authority does not carry loan receivables or the related payables to the State for these contract fees on its statements of financial position.

Other Program Funds include the Employment and Student Services Fund and the Financial Assistance Training Program Fund.

The Employment and Student Services Fund accounts for all transactions regarding work study programs whereby the Authority acts as a liaison between participating students and organizations placing students in over 300 non-profit or governmental agencies. Funds received from participating organizations are restricted for use for work study expenses only.

Financial Assistance Training Program Fund - This fund accounts for all transactions relating to a program designed primarily to provide training to State and educational institutions' financial aid administrators to increase their proficiency in the area of student needs assessment. The Program was funded entirely by a grant from the Federal Government, which grant required matched funding in dollars or in-kind services from the State or a State agency. The program was terminated June 30, 1982.

Marketable Securities

Marketable securities consist of long-term U.S. Treasury Notes and Government National Mortgage Association Notes and are carried at cost, less amortized discounts and premiums. The securities have a market value of approximately $4,785,000 and $6,171,000 at June 30, 1984 and 1983, respectively. It is presently management's intention to hold such securities until maturity.

Revenue from Grants and Appropriations

Revenue from grants and appropriations are recognized to the extent expenditures under such grants have been made and amounts have been received.

Reinsurance Claims

The Loan Division primarily acts as guarantor for educational loans made to students by lending institutions which have agreed to participate in the Loan Division's program.

Rhode Island Higher Education Assistance Authority Fund
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Reinsurance Claims (cont'd.)

The Loan Division has a reinsurance agreement with the Federal Government whereby the Federal Government reimburses the Loan Division for 100% of amounts expended in discharge of its guarantor obligations. The agreement contains certain annual limitations, commonly referred to as the "reinsurance trigger," which could reduce the reinsurance amount to as low as 80% for the remainder of any Federal fiscal year. The reinsurance "trigger" clause states that whenever default claims in any Federal fiscal year exceed 5% and 9% of the insured loans that were in repayment at the end of the previous fiscal year, the amount of reinsurance will drop to 90% and 80%, respectively, of the default claims for the balance of the Federal fiscal year.

Loans

The loans of $1,118,522 ($748,777 in 1983) originated from Contract Agreements entered into by the Authority for which State funds were not appropriated. The loans will be converted to a repayment basis nine months after the completion of studies and bear interest at the rate of 7½%, which does not accrue until the repayment period commences. Certain borrowers must maintain adequate life insurance coverage, which serves as reinsurance for their indebtedness. Certain of these loans are guaranteed under Health Education Assistance Loans (HEAL).

In accordance with the provisions of the loan agreements, forgiveness of a portion of the loan balances will be made providing that the students work in (or for) the State for a specified period of time. Loan forgiveness, if any, will be charged as an expense in the period in which such provisions are satisfied by the borrowers.

Contingencies

In 1979, the United States Department of Education (DOE) instituted regulations which require the reimbursement of guarantee fees to borrowers who withdrew from school prematurely or who defaulted for the unexpired period, grace period or life of the loan.

The Authority and its legal counsel believe the Authority may be responsible for the reimbursement of fees from September 17, 1979 to March 1, 1980; the Authority and its legal counsel believe rebates relating to the period not covered by the regulation (July 1, 1976 - September 16, 1979) do not constitute a valid claim by the Federal Government. Additionally, the management of the Authority and its legal counsel believe that final determination and resolution of this matter will not have a material effect on the Loan Division's financial statements.

Under the reinsurance agreement with the Federal Government, the Authority's accounting records are subject to review and audit by the Federal Government. Such audits could lead to requests for reimbursement if terms of the various programs and agreements are not met. It is management's opinion that no material adjustments would result from such audits.

Rhode Island Higher Education Assistance Authority
(Exhibits E-19, 20, 21)

Comments (cont'd.)

Lease Commitment

Under an operating lease which expires on June 30, 1986, the Authority leases its office space comprising the second, third and fourth floors of the PAR Building and parking facilities for an annual rent of approximately $78,000. Terms of the lease include heat, lighting, air-conditioning, and insurance. Lease payments are allocated between the Loan and Scholarship and Grant Division based on occupancy.

Advances from Federal Government

Under sections 422(A) and 422(C) of the Higher Education Act, Federal SEED advances were made to the Loan Division by the Federal Government. The following conditions apply to the use and retention of these advances:

422(A) Funds advanced in 1966 which amount to $99,432 may be used only to pay claims for defaulted loans. Earnings from 422(A) funds may be used to pay administrative expenses. 422(A) funds may be recalled at any time that the Federal Government determines that Loan Division's reserves are sufficient. This decision will be based upon a review of data reported on quarterly reports.

422(C) Funds which amount to $879,299 and the earnings thereon may only be used to pay claims for defaulted loans. During July 1984, the Authority remitted to the United State Department of Education $879,299.

In summary, all Federal advances are restricted to pay claims for defaulted loans. Earnings on all but 422(A) advances must also be used to pay claims for defaulted loans. Therefore, these funds excluding earnings on "A" advances are termed "restricted" in the Loan Division's statement of financial position.

Fund Balance

An amount of 12% of the maximum contingent liability as determined by the Federal "reinsurance trigger" described above is maintained against possible default losses. As of June 30, 1984, there were approximately $213,000,000 ($187,000,000 in 1983) of outstanding guaranteed loans. Using the "reinsurance trigger" percentages, it is determined that the Loan Division's maximum contingent liability would be approximately $39,618,000 ($34,782,000 in 1983) or 18.6% of outstanding loans. Against this amount, a 12% reserve or approximately $4,754,000 ($4,174,000 in 1983) is designated for contingent liability on defaulted loans.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-19

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
BALANCE SHEET

June 30, 1984 and 1983

		Scholarship and Grant Division					
ASSETS	Loan Division	Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	Totals June 30, 1984	Totals June 30, 1983
Cash (Exhibit E-21)	$ 791,081	$ 22,694	$	$ 55,809	$ 14,396	$ 883,980	$ 97,295
Short term investments (at cost, which approximates market)	1,052,980					1,052,980	318,005
Certificates of deposit	236,000					236,000	152,667
Marketable securities, at cost which approximates market	4,938,586					4,938,586	6,030,473
Receivables and accruals:							
Reinsurance claims - Federal Government	421,678					421,678	418,649
Unfiled reinsurance claims	574,365					574,365	427,874
Guaranty fees	10,000					10,000	10,692
Recoveries in Escrow	33,309					33,309	
Interest	137,220					137,220	141,231
Interfund receivable	341					341	3,977
Administrative cost allowance - Federal Government	82,510					82,510	293,793
Loans	1,118,522					1,118,522	748,777
Prepaid Expenses	8,547					8,547	9,152
Equipment	471,813					471,813	222,892
Total Assets	$9,876,952	$ 22,694	$	$ 55,809	$ 14,396	$ 9,969,851	$ 8,875,477
LIABILITIES AND RETAINED EARNINGS							
Bank overdraft	$	$	$	$	$	$	$ 72,411
Vouchers and Accounts Payable	70,978	6,818			7,633	85,429	38,511
Defaults Payable	468,712					468,712	241,205
Payable to Federal Government	47,981					47,981	50,113
Interfund Payable		341				341	3,977
Payable to State of Rhode Island							327
Accrued Expenses		8,963				8,963	8,165
Total Liabilities	$ 587,671	$ 16,122	$	$	$ 7,633	$ 611,426	$ 414,709
Deferred Income	9,700					9,700	117,927
Retained Earnings (Exhibit E-20)	9,279,581	6,572		55,809	6,763	9,348,725	8,342,841
Total Liabilities and Retained Earnings	$9,876,952	$ 22,694	$	$ 55,809	$ 14,396	$ 9,969,851	$ 8,875,477

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-20

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	Loan Division	Scholarship and Grant Division			Totals	
		Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	June 30, 1984	June 30, 1983*
Revenues:							
Intergovernmental Revenues:							
State	$	$ 430,475	$ 7,327,850	$ 228,963	$ 61,227	$ 8,048,515	$ 7,456,135
Federal			316,443			316,443	390,948
Guaranty and Registration Fees	884,484					884,484	943,537
Administrative Cost Allowance	622,553					622,553	676,469
Interest Income	769,674					769,674	767,291
Recoveries	48,425					48,425	42,998
Contributions - Medical Students and Other					48,559	48,559	20,559
Other	160					160	191
Total Revenues	$2,325,296	$ 430,475	$ 7,644,293	$ 228,963	$109,786	$ 10,738,813	$ 10,298,128
Expenses:							
Grants, Scholarships, and Contract Programs	$	$	$ 7,503,624	$ 194,560	$ 55,392	$ 7,753,576	$ 7,383,523
Computer consulting and management services	89,971	195,638				285,609	290,954
Salaries and Employee Benefits	788,487	227,518			41,957	1,057,962	900,748
Professional services	34,654	6,848				41,502	34,986
Temporary staff fees	56,740					56,740	129,822
Rental of equipment		8,236				8,236	4,641
Printing and Postage	43,729	26,430			2,427	72,586	82,050
Rent	53,108	21,863				74,971	60,960
Collection agency fees	109,803					109,803	93,031
Office supplies and equipment	42,178	5,571			2,417	50,166	55,312
Payroll taxes	44,362	9,787			2,315	56,464	49,116
Contract Insurance Premiums		341				341	90
Travel	19,861	5,810			2,183	27,854	19,401
Telephone	7,798	10,067			2,932	20,797	9,850
Repairs and Maintenance	7,836					7,836	4,416
Depreciation	73,531					73,531	35,261
Defaults - Not Reinsured							4,028
Other	8,892	21,067			4,996	34,955	11,440
Total Expenses	$1,380,950	$ 539,176	$ 7,503,624	$ 194,560	$114,619	$ 9,732,929	$ 9,169,629
Excess (Deficiency) of Revenues over Expenses	$ 944,346	$(108,701)	$ 140,669	$ 34,403	$ (4,833)	$ 1,005,884	$ 1,128,499
Interfund Transfers		144,372	(140,694)	(1,678)	(2,000)		
Increase (Decrease) in Retained Earnings	$ 944,346	$ 35,671	$ (25)	$ 32,725	$ (6,833)	$ 1,005,884	$ 1,128,499
Retained Earnings (Deficit), July 1	8,335,235	(29,099)	25	23,084	13,596	8,342,841	7,214,342
Retained Earnings, June 30 (Exhibit E-19)	$9,279,581	$ 6,572	$	$ 55,809	$ 6,763	$ 9,348,725	$ 8,342,841

See Notes 3 and 7 to Combined Financial Statements.

*Restated

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-21

RHODE ISLAND HIGHER EDUCATION ASSISTANCE AUTHORITY FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

		Scholarship and Grant Division					
	Loan Division	Operating Fund	Scholarship and Grant Funds	Contract Programs Fund	Other Programs Fund	Totals June 30, 1984	Totals June 30, 1983
Sources of cash:							
Excess (Deficiency) of revenues over expenses	$ 944,346	$(108,701)	$ 140,669	$ 34,403	$ (4,833)	$ 1,005,884	$ 1,128,499
Add charges (credits) to revenues not requiring cash:							
Accounts payable	$ 272,380	$ (16,954)	$	$	$ 7,066	$ 262,492	$ (236,866)
Depreciation	73,531					73,531	35,261
Deferred income	(108,227)					(108,227)	(169,658)
Receivables - other	32,816	3,977				36,793	84,162
Prepaid expenses	605					605	(1,194)
Amortization of discount and premium on Treasury Notes, net	(26,195)					(26,195)	21,466
Increase in cash overdraft	(65,775)					(65,775)	65,775
	$ 179,135	$ (12,977)	$	$	$ 7,066	$ 173,224	$ (201,054)
Total provided from operations	$1,123,481	$(121,678)	$ 140,669	$ 34,403	$ 2,233	$ 1,179,108	$ 927,445
Interfund transfer		144,372				144,372	176,321
Redemption of certificates of deposit	3,675,135					3,675,135	4,548,948
Principal received on marketable securities	2,112,482					2,112,482	6,383
	$6,911,098	$ 22,694	$ 140,669	$ 34,403	$ 2,233	$ 7,111,097	$ 5,659,097
Application of cash:							
Interfund Transfer	$	$	$ 140,694	$ 1,678	$ 2,000	$ 144,372	$ 176,321
Purchases of marketable securities	994,400					994,400	450,000
Purchases of certificates of deposits	3,758,468					3,758,468	3,796,615
Purchase of furniture and equipment	322,452					322,452	168,730
Loans Issued	369,745					369,745	363,325
Increase in short term investments	734,975					734,975	318,005
	$6,180,040	$	$ 140,694	$ 1,678	$ 2,000	$ 6,324,412	$ 5,272,996
Net Increase (Decrease) in Cash	$ 731,058	$ 22,694	$ (25)	$ 32,725	$ 233	$ 786,685	$ (113,899)
Cash balance, July 1	60,023		25	23,084	14,163	97,295	211,194
Cash balance, June 30 (Exhibit E-19)	$ 791,081	$ 22,694	$	$ 55,809	$ 14,396	$ 883,980	$ 97,295

See Notes 3 and 7 to Combined Financial Statements.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION
(Exhibits E-22, E-23, and E-24)

Comments

Organization

Narragansett Bay Water Quality Management District Commission (the Commission) is a public corporation established in 1980 by an Act of the Rhode Island Legislature. The Commission was created for purposes of acquiring, planning, constructing, extending, improving, operating and maintaining publicly-owned wastewater treatment facilities in the District. The District includes the City of Providence and portions of the City of Cranston and Towns of Johnston, North Providence and Lincoln. It would also include any other communities that request service and are accepted by the Commission.

Summary of Significant Accounting Policies

(a) Basis of Presentation

The accounting policies of the Commission conform to generally accepted accounting principles as applicable to governmental unit proprietary (enterprise) funds. For enterprise funds, the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.

The financial statements of the Commission have been prepared on the accrual basis. The measurement focus is upon determination of net income.

(b) Receivables

Grant Related - Balances due from the Environmental Protection Agency and the State of Rhode Island Department of Environmental Management are established upon the submission of completed requisition forms.

Municipal Assessments - Assessments are billed to the municipalities within the District on a quarterly cycle. An interest penalty is charged for past due principal balances.

(c) Investments

Investments are stated at cost which approximates market.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Summary of Significant Accounting Policies (cont'd.)

(d) Property, Plant, and Equipment

Property, plant, and equipment are stated at cost. Plant and equipment are depreciated using the straight-line method over the estimated useful lives of the respective assets. Depreciation expense is not provided for assets under construction.

(e) Income Taxes

The Commission is exempt from Federal and State income taxes.

(f) Grants

Government grants which are restricted for the acquisition or construction of capital assets are recorded as contributed equity.

Amounts received through capital grants, which have not been expended, are included in property, plant, and equipment.

Leases

The Commission leases its offices under a non-cancellable operating lease that expires on April 30, 1986. The lease, which contains a five-year renewal option, provides for an annual rental of $50,370 for the initial term plus any increase in property taxes over the initial lease year's tax assessment.

The Commission also leases certain equipment under operating leases. Total equipment rental expense in fiscal 1984 amounted to approximately $152,861.

Future minimum rental payments required under non-cancellable operating leases that have initial or remaining non-cancellable lease terms in excess of one year as of June 30, 1984 are:

1985	$103,176
1986	41,933
Total Minimum Lease Payments	$145,109

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Pension

The Commission has established a non-contributory Simplified Employee Pension Plan for its non-classified employee group which includes the Executive Director and such technical experts, officers, agents and attorneys as the Commission may employ. Currently the plan requires that the Commission contribute 12.5% of participating employees' compensation during the Plan year. Contributions made by the Commission in fiscal 1984 amounted to $83,826.

The other employees of the Commission are covered by the State of Rhode Island Retirement System. The State system currently requires that the Commission contribute 12.5% of participating employees' compensation during the Plan year and that the employee contribute 6% of such compensation. Contributions made by the Commission in fiscal 1984 for this plan amounted to $123,151. The Commission's position with respect to the actuarial present value of accumulated benefits and net assets available for benefits of this plan is not determinable.

Transactions with State of Rhode Island

The Commission is authorized to accept such non-interest bearing loans from the State of Rhode Island as the General Assembly may appropriate. Appropriations authorized for such loans and loans received by the Commission amounted to $200,000 at June 30, 1984. Under the terms of the original appropriations, repayment of the loans is not required until the Commission is self-supporting.

The Commission is further authorized to accept advances from the State which are not to exceed $3,000,000. Advances received by the Commission amounted to $300,000 at June 30, 1984. These advances have since been repaid.

In November, 1980, the voters of the State of Rhode Island authorized the State to issue State general obligation bonds to a maximum of $87,700,000 for purposes of making capital expenditures throughout the District. Debt service costs associated with approximately $14,059,000 of these bonds are to be repaid through municipal assessments. As of June 30, 1984, $5,000,000 of bond anticipation note proceeds and $3,000,000 of general obligation bond proceeds had been received from the State. The Commission will repay $800,000 of these funds to the State with the remaining $7,200,000 considered contributed equity to the Commission (See Summary of Significant Accounting Policies - Grants).

In addition, the State has provided certain administrative services to the Commission, some of which were provided without charge.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Long-term Debt

Long-term debt consists of the following at June 30, 1984:

Amount payable to City of Providence under Assumption Agreement dated May 1, 1982, $6,242,400 face amount at June 30, 1984, interest payable semi-annually, principal due annually September 1, 1984 - 2000, bearing 10% stated interest (less unamortized discount based on imputed interest rate of 12% - $970,906)	$5,271,494
Amount payable to City of Providence under Assumption Agreement dated May 1, 1982, interest payable semi-annually, principal due annually September 15, 1984 - 1995, bearing 9.8668% stated interest	3,834,666
Loan payable to State of Rhode Island	800,000
Total long-term debt	$9,906,160
Less current installments	469,391
Long-term debt, excluding current installments	$ 9,436,769

The 12% loan payable to the City of Providence represents the discounted value of the obligations assumed by the Commission with regard to the City's 1980 Series B Sewer Bonds. The payments due the City were discounted at a 12% interest rate in order to reflect a current rate of interest at the date of assumption. The 9.8668% loan payable to the City represents the liability assumed with regard to the City's 1982 Series 3 Public Improvement Bonds.

The $800,000 loan payable due the State of Rhode Island is composed of two items:

Commission portion of the State's 1982 Bond Anticipation Note maturing in December of 1984, interest payable at 7.75%	$500,000
Commission portion of the State's 1984 General Obligation bonds maturing on May 1, 1984 - 2004 interest due at 8.5%	300,000

Maturities of long-term debt in fiscal years 1986 through 1989 are $488,847, $510,627, $538,177, and $574,604, respectively.

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION
(Exhibits E-22, E-23, and E-24)

Comments (cont'd.)

Commitments

The Commission has entered into various engineering and construction contracts for the design and improvement of its facilities as part of a capital improvement program. Commitments under these contracts aggregated approximately $26,500,000 at June 30, 1984.

Funding for the various capital improvement programs is provided by Federal grants (currently 75% of eligible project costs) and grants from the State of Rhode Island (currently 15% of eligible project costs) for sewer projects eligible under the Federal Water Pollution Control Act of 1972 as amended. The local share of eligible projects and the cost of work not qualifying under these grant programs will be funded by the Commission and State general obligation bonds.

Contingencies

(a) Litigation

The Commission is involved in litigation resulting from events occurring in the ordinary course of operations, none of which is deemed by management to be material.

(b) Grants

The Commission has received grants from the United States Environmental Protection Agency and the Rhode Island Department of Environmental Management for specific purposes under the Clean Water Act of 1972 as amended. Expenditures under the Act are subject to review and audit by the grantor agency. Such audits could lead to request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Commission officials are of the opinion that such disallowance, if any, would be immaterial.

(c) Restriction on Retained Earnings

During fiscal 1984, the Commission allocated a portion of its unrestricted retained earnings as a contingency for unbudgeted expenses.

(d) User Billing

At its 1983 session, the Rhode Island General Assembly enacted Public Law 1983, Chapter 235 which amended the Commission's enabling legislation (Title 46, Chapter 25 of the General Laws). The amendment required that the Commission institute a retail billing system with rates and fees subject to review and approval by the Rhode Island Public Utilities Commission. The retail billing system is scheduled to go into effect July 1, 1985.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit E-22

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	1984	1983
Current Assets:		
Cash (Exhibit E-24)	$ 34,710	$ 725,819
Investments	2,500,000	3,473,807
Unbilled municipal assessments	6,281,814	5,156,383
Grants receivable	3,406,637	1,345,307
Other receivables	168,235	11,985
Prepaid expenses	21,220	9,440
Total Current Assets	$12,412,616	$10,722,741
Property, plant and equipment at cost:		
Land	1,249,000	1,249,000
Plant and Equipment	9,520,290	8,890,418
Construction in progress	18,050,469	6,546,788
Capital Projects Completed	1,506,994	
	$30,326,753	$16,686,206
Less: Accumulated depreciation	2,722,552	1,458,587
Net property, plant and equipment	$27,604,201	$15,227,619
Total Assets	$40,016,817	$25,950,360
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Advances and loans payable to General Fund	$ 500,000	$ 1,735,000
Accounts and Contracts Payable	2,897,985	1,887,607
Accrued expenses:		
Interest	983,731	652,469
Other	140,317	96,851
Long-term debt due within one year	469,391	451,410
Total Current Liabilities	$ 4,991,424	$ 4,823,337
Long-term Debt	9,436,769	9,606,160
Total Liabilities	$14,428,193	$14,429,497
Fund equity:		
Contributed Capital:		
Federal	$11,574,511	$ 3,042,575
State	9,514,902	5,108,532
Total Contributed Capital	$21,089,413	$ 8,151,107
Retained Earnings		
Unrestricted	4,359,211	3,369,756
Restricted	140,000	
Total Retained Earnings (Exhibit E-23)	$ 4,499,211	$ 3,369,756
Total Fund Equity	$25,588,624	$11,520,863
Total Liabilities and Fund Equity	$40,016,817	$25,950,360

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-23

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND
STATEMENT OF REVENUE, EXPENSE, AND CHANGES IN RETAINED EARNINGS

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Operating revenues:		
Municipal assessments	$9,255,029	$9,253,533
Operating expenses:		
Personnel services	$2,340,551	$1,663,455
Contractual services	803,260	736,313
Repairs	369,831	415,685
Utilities	1,069,085	894,747
Supplies	443,114	334,323
Depreciation and amortization	1,263,992	1,590,816
Miscellaneous	520,362	141,591
Total operating expenses	$6,810,195	$5,776,930
Operating income	$2,444,834	$3,476,603
Non-operating expenses (revenues):		
Interest expense	$1,336,981	$1,212,150
Interest on investments	(21,602)	(521,732)
Miscellaneous income		(7,007)
Total non-operating expenses	$1,315,379	$ 683,411
Net income	$1,129,455	$2,793,192
Retained Earnings, July 1	3,369,756	576,564
Retained Earnings, June 30 (Exhibit E-22)	$4,499,211	$3,369,756

See Notes 3 and 7 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit E-24

NARRAGANSETT BAY WATER QUALITY MANAGEMENT DISTRICT COMMISSION FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Sources of Financial Resources:		
Operations:		
Collection of Sewer Assessments	$ 6,561,558	$ 4,822,046
Intergovernmental Revenue:		
Federal	6,837,900	1,934,000
State	1,339,076	384,300
Total Financial Resources from Operations	$14,738,534	$ 7,140,346
Other Sources:		
Proceeds from Sale of Bonds	$ 3,000,000	$ 5,000,000
Proceeds from Sale of Investments	34,375,900	20,613,081
Advances from General Fund	2,050,000	3,610,000
Investment Earnings and Other Income	288,086	187,628
Total Sources of Financial Resources	$54,452,520	$36,551,055
Uses of Financial Resources:		
Operations:		
Supplies, Materials, and Services	$18,069,037	$ 9,296,160
Total Financial Resources for Operations	$18,069,037	$ 9,296,160
Other Uses:		
Return of Advances from General Fund	$ 3,285,000	$ 2,650,000
Purchase of Investments	33,402,092	24,086,888
Debt Service	387,500	
Total Uses of Financial Resources	$55,143,629	$36,033,048
Increase in Cash	$ (691,109)	$ 518,007
Cash, July 1	725,819	207,812
Cash, June 30 (Exhibit E-22)	$ 34,710	$ 725,819

See Notes 3 and 7 to Combined Financial Statements.

FINANCIAL SECTION

	Exhibit/ Schedule
PROPRIETARY FUND TYPES	
INTERNAL SERVICE FUNDS:	
Combining Balance Sheets	F-1
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings	F-2
Combining Statement of Changes in Financial Position	F-3

Internal Service Funds provide the funding for many of the services that State Departments receive.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-1-1

COMBINING BALANCE SHEETS
ALL INTERNAL SERVICE FUNDS

June 30, 1984

ASSETS	State Central Crime Laboratory	State Planning Services	Workers' Compensation	Rhode Island Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Cash with General Treasurer (Exhibit F-3)	$ 37,527	$149,659	$ 620,044	$ 1,166	$3,029,045	$ 4,916	$ 904,506	$ 121,615
Imprest Cash				1,500		50	50	
Investments								
Accounts Receivable (Net)	35,600	113,352			1,020,367	1,082	63,987	183,638
Inventories (At Cost)						8,618	14,320	227,482
Fixed Assets								
Accumulated Depreciation								
Total Assets	$ 73,127	$263,011	$ 620,044	$ 2,666	$4,049,412	$ 14,666	$ 982,863	$ 532,735
LIABILITIES AND FUND EQUITY								
Liabilities:								
Advances from General Fund - Working Capital	$	$175,000	$ 500,000	$ 2,500	$ 100,000	$ 25,000	$ 550,000	$ 245,000
Loan Payable to General Fund								
Accounts and Vouchers Payable	19,997	46,846	120,044		3,925,923	8,058	332,736	170,140
Accrued Expenses		12,399			2,022	651	40,782	3,699
Total Liabilities	$ 19,997	$234,245	$ 620,044	$ 2,500	$4,027,945	$ 33,709	$ 923,518	$ 418,839
Fund Equity:								
Equity in Fixed Assets	$	$	$	$	$	$	$	$
Reserved for Purchases and/or Replacement of Motor Vehicles								
Reserved for Program Extension - Federal Food Commodities								
Reserved for Expansion, Development and Capital Purchases								56,948
Retained Earnings (Deficit) (Exhibit F-2)	53,130	28,766		166	21,467	(19,043)	59,345	56,948
Total Fund Equity	$ 53,130	$ 28,766	$	$ 166	$ 21,467	$ (19,043)	$ 59,345	$ 113,896
Total Liabilities and Fund Equity	$ 73,127	$263,011	$ 620,044	$ 2,666	$4,049,412	$ 14,666	$ 982,863	$ 532,735

See Notes 3 and 8 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-1-2

COMBINING BALANCE SHEETS
ALL INTERNAL SERVICE FUNDS

June 30, 1984

	Special Facilities				Automotive Equipment		General Services		Totals	
ASSETS	Central Pharmacy	Food Processing	Central Laundry	Forand Building Cafeteria	Maintenance	Equipment	Stores	Federal Programs	June 30, 1984	June 30, 1983
Cash with General Treasurer (Exhibit F-3)	$238,129	$ 374,514	$107,713	$ 7,070	$ 654,069	$ 98,623	$307,211	$414,605	$ 7,070,412	$ 5,792,600
Imprest Cash									1,600	1,600
Investments						300,000			300,000	1,011,755
Accounts Receivable		439			10,444		11,727	10,886	1,451,522	1,455,096
Inventories (At Cost)	212,585	350,966	191,259	3,086	202,925		579,859	31,711	1,822,811	1,584,767
Fixed Assets						3,716,584			3,716,584	2,936,167
Accumulated Depreciation						(1,883,729)			(1,883,729)	(2,011,084)
Total Assets	$450,714	$ 725,919	$298,972	$ 10,156	$ 867,438	$2,231,478	$898,797	$457,202	$ 12,479,200	$ 10,770,901
LIABILITIES AND FUND EQUITY										
Liabilities:										
Advances from General Fund - Working Capital	$250,000	$ 475,000	$250,000	$ 5,000	$ 300,000	$	$500,000	$	$ 1,377,500	$ 1,377,500
Loan Payable to General Fund										160,000
Accounts and Vouchers Payable	195,295	236,142	26,935	3,039	419,640	35,082	414,971	88,773	6,043,621	4,432,193
Accrued Expenses	2,635	9,388	11,746		4,026		4,697	1,099	93,144	285,855
Total Liabilities	$447,930	$ 720,530	$288,681	$ 8,039	$ 723,666	$ 35,082	$919,668	$ 89,872	$ 9,514,265	$ 8,195,548
Fund Equity:										
Equity in Fixed Assets	$	$	$	$	$	$1,832,855	$	$	$ 1,832,855	$ 925,083
Reserved for Purchase and/or Replacement of Motor Vehicles						363,541			363,541	1,012,373
Reserved for Program Extension - Federal Food Commodities								367,330	367,330	384,882
Reserved for Expansion, Development and Capital Purchases									56,948	20,713
Retained Earnings (Deficit) (Exhibit F-2)	2,784	5,389	10,291	2,117	143,772		(20,871)		344,261	232,302
Total Fund Equity	$ 2,784	$ 5,389	$ 10,291	$ 2,117	$ 143,772	$2,196,396	$(20,871)	$367,330	$ 2,964,935	$ 2,575,353
Total Liabilities and Fund Equity	$450,714	$ 725,919	$298,972	$ 10,156	$ 867,438	$2,231,478	$898,797	$457,202	$ 12,479,200	$ 10,770,901

See Notes 3 and 8 to Combined Financial Statements

Parentheses denotes red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-2-1

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1984

	State Central Crime Laboratory	State Planning Services	Workers' Compensation	Rhode Island Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Operating Revenues:								
Sale of Materials, Supplies, and Services	$ 33,400	$1,107,178	$ 10,480,633	$ 1,253	$12,994,424	$ 104,304	$6,693,419	$ 853,630
Passenger Car Replacement Charges								
Investment Income								
Total Operating Revenue	$ 33,400	$1,107,178	$ 10,480,633	$ 1,253	$12,994,424	$ 104,304	$6,693,419	$ 853,630
Operating Expenses:								
Cost of Materials Used:								
Inventory, July 1	$	$	$	$	$	$ 7,962	$ 36,188	$ 123,437
Net Purchases			10,480,633		12,826,121	57,488	1,405,000	491,299
Total	$	$	$ 10,480,633	$	$12,826,121	$ 65,450	$1,441,188	$ 615,236
Inventory, June 30						8,618	14,320	227,482
Total Cost of Materials Used	$	$	$ 10,480,633	$	$12,826,121	$ 56,832	$1,426,868	$ 387,754
Other Operating Expenses:								
Personal Services	$ 61,313	$ 646,655	$	$	$ 103,497	$ 52,943	$1,993,761	$ 177,119
Employee Benefit Programs	16,348	173,806			34,274	13,572	545,625	47,687
Supplies and Services	7,609	266,701		1,212	14,065		2,695,320	127,174
Total Operating Expenses	$ 85,270	$1,087,162	$10,480,633	$ 1,212	$12,977,957	$ 123,347	$6,661,574	$ 739,734
Net Operating Income (Loss)	$ (51,870)	$ 20,016	$	$ 41	$ 16,467	$ (19,043)	$ 31,845	$ 113,896
Non-Operating Revenues:								
Operating Grants								
Net Income (Loss)	$ (51,870)	$ 20,016	$	$ 41	$ 16,467	$ (19,043)	$ 31,845	$ 113,896
Retained Earnings (Deficit), July 1	175,376	27,222		242	5,887	(20,770)	64,406	(54,769)
Deficit Reimbursement (Earnings Transfer) - General Fund	(70,376)	(18,472)		(117)	(887)	20,770	(36,906)	54,289
Retained Earnings (Deficit), June 30 (Exhibit F-1)	$ 53,130	$ 28,766	$	$ 166	$ 21,467	$ (19,043)	$ 59,345	$ 113,896

See Notes 3 and 8 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-2-2

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1984

	Special Facilities				Automotive Equipment			Totals Year Ended	
	Central Pharmacy	Food Processing	Central Laundry	Forand Building Cafeteria	Maintenance	Equipment	General Services	June 30, 1984	June 30, 1983
Operating Revenues:									
Sale of Materials, Supplies and Services	$2,427,647	$2,722,133	$1,249,754	$ 47,211	$ 4,701,831	$	$4,876,128	$ 48,292,945	$ 44,026,716
Passenger Car Replacement Charges						249,984		249,984	567,592
Investment Income						88,977		88,977	60,290
Total Operating Revenues	$2,427,647	$2,722,133	$1,249,754	$ 47,211	$ 4,701,831	$ 338,961	$4,876,128	$ 48,631,906	$ 44,654,098
Operating Expenses:									
Cost of Materials Used:									
Inventory, July 1	$ 246,632	$ 313,136	$ 229,377	$ 3,163	$ 191,279	$	$ 407,900	$ 1,559,574	$ 1,721,438
Net Purchases	2,193,502	2,062,935	203,782	38,595	3,984,165		4,690,617	38,434,137	33,855,861
Total	$2,440,134	$2,376,071	$ 433,159	$ 41,758	$ 4,175,444	$	$5,098,517	$ 39,993,711	$ 35,577,299
Inventory, June 30	212,585	350,966	191,259	3,086	202,925		579,859	1,791,100	1,559,573
Total Cost of Materials Used	$2,227,549	$2,025,105	$ 241,900	$ 38,672	$ 3,972,519	$	$4,518,658	$ 38,202,611	$ 34,017,726
Other Operating Expenses:									
Personal Services	$ 147,981	$ 467,455	$ 620,719	$	$ 209,257	$	$ 765,009	$ 4,745,709	$ 4,816,415
Employee Benefit Programs	41,603	136,378	204,328		60,792		72,994	1,347,407	1,267,821
Supplies and Services	20,230	111,556	182,138	6,672	315,491	987,793	65,338	4,801,299	3,806,419
Total Operating Expenses	$2,437,363	$2,740,494	$1,249,085	$ 45,344	$ 4,558,059	$ 987,793	$4,921,999	$ 49,097,026	$ 43,908,381
Net Operating Income (Loss)	$ (9,716)	$ (18,361)	$ 669	$ 1,867	$ 143,772	$ (648,832)	$ (45,871)	$ (465,120)	$ 745,717
Non-Operating Revenues:									
Operating Grants									56,160
Net Income (Loss)	$ (9,716)	$ (18,361)	$ 669	$ 1,867	$ 143,772	$ (648,832)	$ (45,871)	$ (465,120)	$ 801,877
Retained Earnings (Deficit) July 1	105,539	29,929	9,622	7,670	(148,890)	1,012,373	30,358	1,244,675	669,782
Deficit Reimbursement (Earnings Transfer) - General Fund	(93,039)	(6,179)		(7,420)	148,890		(5,358)	(14,805)	(206,271)
Retained Earnings (Deficit) June 30 (Exhibit F-1)	$ 2,784	$ 5,389	$ 10,291	$ 2,117	$ 143,772	$ 363,541	$ (20,871)	$ 764,750	$ 1,265,388

See Notes 3 and 8 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-3-1

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1984

	State Central Crime Laboratory	State Planning Services	Workers' Compensation	Rhode Island Industrial Homework	Central Utilities	State House Restaurant	Central Services	Correctional Industries
Sources of Financial Resources:								
Operations:								
Sale of Materials, Supplies, and Services	$ 295,125	$1,120,358	$ 10,480,633	$ 1,313	$12,889,673	$ 108,908	$6,636,007	$ 689,303
Miscellaneous Receipts		4,940	400		685	129	9,725	594
Refunds of Expenditures		3,397	41		3,932		1,085	6,392
Total Financial Resources from Operations	$ 295,125	$1,128,695	$ 10,481,074	$ 1,313	$12,894,290	$ 109,037	$6,646,817	$ 696,289
Other Sources:								
Advances from General Fund			100,000			20,000		
Deficit Reimbursed by General Fund						20,770		54,289
Total Sources of Financial Resources	$ 295,125	$1,128,695	$ 10,581,074	$ 1,313	$12,894,290	$ 149,807	$6,646,817	$ 750,578
Uses of Financial Resources:								
Operations:								
Personal Services and Employee Benefit Programs	$ 87,291	$ 847,006	$	$	$ 139,363	$ 69,094	$2,613,561	$ 225,762
Supplies, Materials, and Services		282,352	10,465,480	1,213	11,684,465	56,458	3,965,977	558,772
Refund of Receipts		75	1,733			5,430		
Total Financial Resources Used in Operations	$ 87,291	$1,129,433	$ 10,467,213	$ 1,213	$11,823,828	$ 130,982	$6,579,538	$ 784,534
Other Uses:								
Transfer to General Fund	70,376	18,472		117	887		36,906	
Repayment of Advances and Loan from General Fund	100,000					20,000		
Total Uses of Financial Resources	$ 257,667	$1,147,905	$ 10,467,213	$ 1,330	$11,824,715	$ 150,982	$6,616,444	$ 784,534
Increase (Decrease) in Cash	$ 37,458	$ (19,210)	$ 113,861	$ (17)	$ 1,069,575	$ (1,175)	$ 30,373	$ (33,956)
Cash, July 1	69	168,869	506,183	1,183	1,959,470	6,091	874,133	155,571
Cash, June 30 (Exhibit F-1)	$ 37,527	$ 149,659	$ 620,044	$ 1,166	$ 3,029,045	$ 4,916	$ 904,506	$ 121,615

See Notes 3 and 8 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit F-3-2

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 1984

	Special Facilities	Automotive Equipment: Maintenance	Automotive Equipment: Equipment	General Services: Stores	General Services: Federal Program	Totals: Year Ended June 30, 1984	Totals: Year Ended June 30, 1983
Sources of Financial Resources:							
Operations:							
Sales of Materials, Supplies, and Services	$6,437,071	$ 4,737,116	$	$4,871,104	$801,581	$ 49,068,192	$ 44,674,742
Transfer from General Fund - Replacement Charge - Motor Vehicles			249,984			249,984	567,592
Investment Earnings			88,977			88,977	60,290
Investments Sold and Matured			5,414,937			5,414,937	3,472,445
Miscellaneous Receipts	12,067	4,586		2,441		35,567	2,154
Refunds of Expenditures	5,805	8,115		412	33	29,212	26,098
Total Financial Resources from Operations	$6,454,943	$ 4,749,817	$5,753,898	$4,873,957	$801,614	$ 54,886,869	$ 48,803,321
Other Sources:							
Transfer from General Fund	$	$	$	$	$	$	$ 56,160
Advances from General Fund						120,000	
Deficit Reimbursed by General Fund		148,891				223,950	
Total Sources of Financial Resources	$6,454,943	$ 4,898,708	$5,753,898	$4,873,957	$801,614	$ 55,230,819	$ 48,859,481
Uses of Financial Resources:							
Operations:							
Personal Services and Employee Benefit Program	$1,663,185	$ 281,492	$	$ 348,218	$ 79,985	$ 6,354,957	$ 6,224,149
Supplies, Materials, and Services	4,933,762	4,224,459		4,625,527	672,848	41,471,313	37,097,155
Purchase and/or Replacement of Motor Vehicles			952,711			952,711	274,622
Refund of Receipts	2,833	122		1,898		12,091	9,807
Investments Purchased			4,703,182			4,703,182	3,826,200
Total Financial Resources Used in Operations	$6,599,780	$ 4,506,073	$5,655,893	$4,975,643	$752,833	$ 53,494,254	$ 47,431,933
Other Uses:							
Transfer to General Fund	106,637			5,358		238,753	206,271
Repayment of Advances and Loan from General Fund		100,000				220,000	
Total Uses of Financial Resources	$6,706,417	$ 4,606,073	$5,655,893	$4,981,001	$752,833	$ 53,953,007	$ 47,638,204
Increase (Decrease) in Cash	$ (251,474)	$ 292,635	$ 98,005	$ (107,044)	$ 48,781	$ 1,277,812	$ 1,221,277
Cash, July 1	978,900	361,434	618	414,255	365,824	5,792,600	4,571,323
Cash, June 30 (Exhibit F-1)	$ 727,426	$ 654,069	$ 98,623	$ 307,211	$414,605	$ 7,070,412	$ 5,792,600

See Notes 3 and 8 to Combined Financial Statements.

FINANCIAL SECTION

	Exhibit/ Schedule
TRUST AND AGENCY FUNDS:	
Combining Balance Sheets	G-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-2
Retirement Funds	
Combining Balance Sheets	G-3
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-4
Trust and Agency Funds - Other	
Combining Balance Sheets	G-5
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	G-6
Custodial Funds - State Institutions	
Balance Sheets	G-7
Statement of Revenues, Expenditures, and Changes in Fund Balances	G-8
Statement of Imprest Cash Funds	G-9
Payroll and Pension Clearing Fund	
Balance Sheets	G-10
Statement of Revenues, Expenditures, and Changes in Fund Balances	G-11

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-1

COMBINING BALANCE SHEETS
ALL TRUST AND AGENCY FUNDS

June 30, 1984

ASSETS	Retirement (G-3)	Other (G-5)	Custodial Funds - State Institutions (G-7)	Payroll and Pension Clearing (G-10)	Totals June 30, 1984	Totals June 30, 1983
Cash	$ (787,240)	$ 385,266	$ 510,193	$ 3,113,850	$ 3,222,069	$ 7,031,815
Imprest Cash			128,590		128,590	127,275
Investments	856,470,530	2,048,036	1,600,000	8,210,068	868,328,634	738,343,029
Accounts Receivable		49,029			49,029	43,154
Deferred Compensation in Hands of Insurance Carriers				16,686,835	16,686,835	13,639,502
Due from Insurance Carriers and Others						30,493
Total Assets	$855,683,290	$2,482,331	$ 2,238,783	$28,010,753	$ 888,415,157	$ 759,215,268
LIABILITIES AND FUND BALANCE						
Liabilities:						
Vouchers and Accounts Payable	$	$ 168,806	$ 79,204	$ 2,575,738	$ 2,823,748	$ 905,701
Accrued Payroll and Fringe Benefits		1,500			1,500	4,625
Custodial Accounts			1,753,936		1,753,936	1,570,609
Federal Government - FICA, Income Taxes, and Savings Bonds				7,460,508	7,460,508	7,518,427
State Employees - R.I. Deferred Compensation Program				16,686,835	16,686,835	13,639,502
Insurance Carriers and Others				408,776	408,776	
Total Liabilities	$	$ 170,306	$ 1,833,140	$27,131,857	$ 29,135,303	$ 23,638,864
Fund Balance:						
Reserve for Group Life Insurance Premiums	$	$	$	$ 576,772	$ 576,772	$ 1,152,156
Disability Self-Insurance Reserve - Group Life Insurance				302,124	302,124	302,124
Reserve for Encumbrances			4,439		4,439	27,121
Unreserved	855,683,290	2,312,025	401,204		858,396,519	734,095,003
Total Fund Balance (Exhibit G-2)	$855,683,290	$2,312,025	$ 405,643	$ 878,896	$ 859,279,854	$ 735,576,404
Total Liabilities and Fund Balance	$855,683,290	$2,482,331	$ 2,238,783	$28,010,753	$ 888,415,157	$ 759,215,268

See Notes 3 and 8 to Combined Financial Statements.
Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit G-2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL TRUST AND AGENCY FUNDS

For the Fiscal Year Ended June 30, 1984

	Retirement (G-4)	Other (G-6)	Custodial (G-8)	Payroll and Pension Clearing (G-11)	Totals Years Ended June 30, 1984	Totals Years Ended June 30, 1983
Revenues:						
Licenses, Fees, Sales and Services	$	$ 698,378	$ 735,367	$	$ 1,433,745	$ 1,515,722
Contributions	111,826,541		19,166		111,845,707	104,167,851
Income from Investments	81,435,367	201,847	35,363	842,815	82,515,392	63,122,427
Interest	260,773				260,773	213,258
Unclaimed Property		1,599,906			1,599,906	2,859,011
Miscellaneous Income	9,227	7,363	21,117		37,707	958,965
Total Revenues	$193,531,908	$ 2,507,494	$ 811,013	$ 842,815	$ 197,693,230	$ 172,837,234
Expenditures:						
Individual and Family Development	$ 69,254,406	$ 48,640	$ 873,934	$	$ 70,176,980	$ 61,591,701
Miscellaneous Expenses	5,743	1,092,729		575,384	1,673,856	2,044,460
Total Expenditures	$ 69,260,149	$ 1,141,369	$ 873,934	$ 575,384	$ 71,850,836	$ 63,636,161
Excess of Revenues over (under) Expenditures	$124,271,759	$ 1,366,125	$ (62,921)	$ 267,431	$ 125,842,394	$ 109,201,073
Other Financing Sources (Uses):						
Interfund and Intrafund Transfers	$	$(1,300,000)	$ 3,871	$ (842,815)	$ (2,138,944)	$ (3,183,911)
Adjustments - Prior Year Transactions						(125)
Total Other Financing Sources (Uses)	$	$(1,300,000)	$ 3,871	$ (842,815)	$ (2,138,944)	$ (3,184,036)
Increase (Decrease) in Fund Balance	$124,271,759	$ 66,125	$ (59,050)	$ (575,384)	$ 123,703,450	$ 106,017,037
Fund Balances, July 1	731,411,531	2,245,900	464,693	1,454,280	735,576,404	629,559,367
Fund Balances, June 30 (Exhibit G-1)	$855,683,290	$ 2,312,025	$ 405,643	$ 878,896	$ 859,279,854	$ 735,576,404

See Notes 3 and 9 to Combined Financial Statements.
Parentheses denote red figure.

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND

This Fund is maintained for the purpose of financing the retirement system for state employees and public school teachers, which provides retirement, disability, and death benefit coverage. In the case of state employees, the system operates as a full supplement to Federal Social Security (Chapter 36-8, 9, 10 of the General Laws of Rhode Island).

The actuary is required to make an investigation into the mortality, service, and compensation experience of the members of the retirement system, and to make a valuation of the assets and liabilities of the system. The Retirement Board shall certify to the Director of Administration before December 15 in each year, rates of contribution payable by the State of Rhode Island for the next fiscal year. The rates for 1984 and 1985 are as follows:

	Employer	
Fiscal	State Employees	Teachers
1984	12.5%	8.1%
1985	14.2%	9.35%

Effective July 1, 1979, due to a change in the statutory funding, the calculation of rates provides for increasing rates from 77% in 1979-80 to 100% in 1985 of current service costs; in addition, interest on the unfunded liability increases from 45% in 1979-80 to 100% in 1985. The rate for 1983-84 was 95% of current service costs plus interest of 85% on the unfunded liability. The unfunded liability of the system as of June 30, 1985 is to be amortized over thirty years.

An amendment to the retirement laws provided a one-year deferment to the initiation of new contribution rates for state employees and teachers. The present schedule for state employees and teachers is as follows:

	Employee	
	State Employees	Teachers
July 1, 1984	6%	7%
July 1, 1985 and after	6½%	7½%

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Survivor benefits for teachers are fully funded by equal contributions by the teachers and the cities and towns.

A separate retirement program is maintained for members of the faculty and certain administrative employees of the State University and Colleges. This program is reinsured with the Teachers' Insurance and Annuity Association Plan (TIAA) of New York.

Retirement System Highlights

Membership Data	1984	1983	Increase Decrease*
State Employees - Active	15,286	15,612	326*
Teachers - Active	10,514	10,489	25
State Employees - Retired	5,902	5,291	611
Teachers - Retired	3,106	3,070	36
Fund Balance	$742,806,051	$633,614,198	$109,191,853
Investments	743,192,674	636,371,404	106,821,270
Investment Income	70,466,892	53,702,872	16,764,020
Members' Contributions:			
State Employees	16,816,927	15,428,658	1,388,269
Teachers	17,540,835	18,037,634	496,799*
Teachers-Survivors' Benefits	513,903	523,490	9,587*
State Contributions:			
State Employees	33,154,457	28,130,363	5,024,094
Teachers	17,982,466	17,148,324	834,142
Refund of Contributions:			
State Employees	2,399,924	1,947,659	452,265
Teachers	1,404,533	1,530,429	125,896*
Municipal Contributions:			
Teachers	19,532,247	18,634,926	897,321
Teachers Survivors' Benefits	519,209	524,626	5,417*
Transfers	21,059	7,662	13,397
Pension and Benefit Payments:			
State Employees	31,960,003	25,481,743	6,478,260
Public School Teachers	31,029,887	29,564,600	1,465,287

COMMENTS

(Exhibits G-3, 4)

EMPLOYEES' RETIREMENT FUND (Cont'd)

Fund Reserves

Preliminary June 30, 1984 computations of the Retirement Board indicate the following for liabilities and reserves.

Employees' Retirement Fund

Unclaimed Benefits	$ 160,611
Members' Contribution Reserves	
State Employees	97,967,720
Teachers	141,209,145
Teachers' Survivors	7,101,740
General Reserves	
State Employees	279,395,036
Teachers	194,590,615
Teachers' Survivors	23,450,457
Certain State Employees	1,250

The Reserves of the Employees' Retirement Fund are classified as (1) a Members' Contribution Reserves - consists of the state employee and teacher employee contributions. (2) General Reserves - consists of (a) the state employer and municipal employer contributions, (b) special state appropriations, and (c) category transfers of members' contributions from Membership Reserve when state employees and teachers retire or have survivor claims.

There are also periodic additions to this reserve for fund earnings and these earnings are prorated in accordance with prevailing reserve balances in the various categories of reserve.

At the time of printing, the information for Fiscal Year ended June 30, 1984 was not available, but the Report of the Retirement Board for the Fiscal Year ended June 30, 1983 indicated:

Employees' Retirement System - The Unfunded Actuarial Liability

	June 30, 1983
State of Rhode Island:	
State Employees.....	$ 415,265,300
Teacher Members.....	334,029,750
Total State.....	$ 749,295,050
Cities and Towns on Account of Teacher Members.....	334,029,750
Total	$1,083,324,800

COMMENTS

(Exhibits G-3, 4)

MUNICIPAL EMPLOYEES' RETIREMENT FUND

This fund is for the purpose of financing the Municipal Retirement System in which participation is optional by Rhode Island cities and towns. Fifty-seven municipalities and related entities are now in this system.

The method of financing the system established by Chapter 45-21 of the General Laws reflects a full-funded basis in accordance with the accruing requirements. It consists of contributions by municipal employees of a fixed percent of compensation and matching contributory payments by participating municipalities. Service is an obligation of the respective participating municipalities; such obligation is not indicated in the balance sheet of this Fund. The system is directed and administered by the State Retirement Board. The State assumes the entire cost of administration of this system.

	1984	1983	Increase
Fund Balance	$112,877,239	$97,797,333	$15,079,906
Investments	113,277,856	97,949,057	15,328,799
Investment Income	10,968,475	8,099,781	2,868,694
Member Contributions	3,741,855	3,548,448	193,407
Refunds of Contributions	491,345	459,264	32,081
Municipal Contributions	6,273,431	6,081,394	192,037
Pension and Benefit Payments	5,434,355	4,853,481	580,874

Membership Data	1984	1983	Increase
Number of Members	4,455	4,446	9
Number of Retirees	1,581	1,501	80

Municipal Retirement Fund

Unclaimed Benefits	$ 30,208
Reserves - General Employees	
Member Contributions	19,999,107
Employer Accumulation	1,344,403
Retirement	79,349,879
Reserves - Police & Fire	
Member Contributions	2,553,821
Employer Accumulation	501,9[illegible]
Retirement	9,962,655

COMMENTS

(Exhibits G-3, 4)

MUNICIPAL EMPLOYEES' RETIREMENT FUND (Contd)

The Reserves of the Municipal Retirement Fund are classified as Reserves-General Employees which receives member and municipal contributions that are transferred to the Retirement reserve when an employee retires, along with investment earnings. The same procedure is applicable to the Police and the Fire Reserve.

For further information concerning the financial operations of the retirement system for State employees and public school teachers, and the retirement system for municipal employees, reference should be made to the annual reports of the State Retirement Board covering each of these retirement systems.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-3

COMBINING BALANCE SHEETS
RETIREMENT TRUST AND AGENCY FUNDS

June 30, 1984

ASSETS	Municipal Employees' Retirement	Employees' Retirement				Totals	
		State Employees	Teachers	Teachers' Survivors	Unclaimed Benefits	June 30, 1984	June 30, 1983
Cash	$ (400,617)	$ (308,235)	$ (243,702)	$ 4,703	$ 160,611	$ (787,240)	$ (2,908,930)
Investments	113,277,856	377,616,198	334,733,980	30,842,496		856,470,530	734,320,461
Total Assets	$112,877,239	$377,307,963	$334,490,278	$30,847,199	$ 160,611	$ 855,683,290	$ 731,411,531
FUND BALANCE							
Fund Balance (Exhibit G-4)	$112,877,239	$377,307,963	$334,490,278	$30,847,199	$ 160,611	$ 855,683,290	$ 731,411,531
Total Fund Balance	$112,877,239	$377,307,963	$334,490,278	$30,847,199	$ 160,611	$ 855,683,290	$ 731,411,531

See Notes 3 and 9 to Combined Financial Statements.

Parentheses denote red figure.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-4

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
RETIREMENT TRUST AND AGENCY FUNDS

For the Fiscal Year Ended June 30, 1984

	Municipal Employees' Retirement	EMPLOYEES' RETIREMENT				Totals Year Ended	
		State Employees	Teachers	Teachers' Survivors	Unclaimed Benefits	June 30, 1984	June 30, 1983
Revenues:							
Net Contributions	$ 9,523,940	$ 47,571,460	$ 53,651,015	$ 1,013,358	$ 66,768	$ 111,826,541	$ 104,137,842
Income from Investments (Net)	10,968,475	36,191,796	31,209,786	3,065,310		81,435,367	61,802,653
Interest on Member Purchases	40,879	121,988	97,906			260,773	213,258
Miscellaneous Income	2,397	6,830				9,227	12,033
Total Revenues	$ 20,535,691	$ 83,892,074	$ 84,958,707	$ 4,078,668	$ 66,768	$ 193,531,908	$ 166,165,786
Expenditures:							
Retirement Benefits	$ 5,434,355	$ 31,960,003	$ 31,029,887	$ 818,024	$ 12,137	$ 69,254,406	$ 60,397,488
Miscellaneous Expenses	371	5,372				5,743	5,181
Total Expenditures	$ 5,434,726	$ 31,965,375	$ 31,029,887	$ 818,024	$ 12,137	$ 69,260,149	$ 60,402,669
Excess of Revenues over Expenditures	$ 15,100,965	$ 51,926,699	$ 53,928,820	$ 3,260,644	$ 54,631	$ 124,271,759	$ 105,763,117
Other Financing Sources (Uses):							
Interfund and Intrafund Transfers	$ (21,059)	$ 21,059	$	$	$	$	$
Total Other Financing Sources (Uses)	$ (21,059)	$ 21,059	$	$	$	$	$
Increase in Fund Balance	$ 15,079,906	$ 51,947,758	$ 53,928,820	$ 3,260,644	$ 54,631	$ 124,271,759	$ 105,763,117
Fund Balance, July 1	97,797,333	325,360,205	280,561,458	27,586,555	105,980	731,411,531	625,648,414
Fund Balance, June 30 (Exhibit G-3)	$112,877,239	$377,307,963	$334,490,278	$30,847,199	$ 160,611	$ 855,683,290	$ 731,411,531

See Notes 3 and 9 to Combined Financial Statements.

TRUST AND AGENCY FUNDS - OTHER

(Exhibits G-5, 6)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-5

COMBINING BALANCE SHEETS
TRUST AND AGENCY FUNDS - OTHER

June 30, 1984

ASSETS	Unclaimed Property	Violent Crimes Indemnity	R.I. Veterans' Home	Real Estate Recovery	Permanent School	Touro Jewish Synagogue	Totals June 30, 1984	Totals June 30, 1983
Cash	$ 65,221	$ 95,745	$ 86,695	$ 11,785	$ (1,891)	$ 127,711	$ 385,266	$ 352,574
Investments			1,000,000	200,000	772,000	76,036	2,048,036	1,954,963
Accounts Receivable		16,156	32,873				49,029	43,154
Total Assets	$ 65,221	$ 111,901	$1,119,568	$ 211,785	$ 770,109	$ 203,747	$ 2,482,331	$ 2,350,691
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accrued Payroll and Fringe Benefits	$ 1,500	$	$	$	$	$	$ 1,500	$ 4,625
Vouchers and Accounts Payable	5,761	155,028	7,501	516			168,806	100,166
Total Liabilities	$ 7,261	$ 155,028	$ 7,501	$ 516	$	$	$ 170,306	$ 104,791
Fund Balances (Exhibit G-6)	$ 57,960	$ (43,127)	$1,112,067	$ 211,269	$ 770,109	$ 203,747	$ 2,312,025	$ 2,245,900
Total Liabilities and Fund Balance	$ 65,221	$ 111,901	$1,119,568	$ 211,785	$ 770,109	$ 203,747	$ 2,482,331	$ 2,350,691

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-6

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TRUST AND AGENCY FUNDS - OTHER

For the Fiscal Year Ended June 30, 1984

	Unclaimed Property	Violent Crimes Indemnity	R.I. Veterans' Home	Real Estate Recovery	Permanent School	Touro Jewish Synagogue	Totals June 30, 1984	Totals June 30, 1983
Revenues:								
Sales and Services	$	$	$ 322,137	$	$	$	$ 322,137	$ 299,355
Income from Investments			78,900	18,751	62,977	41,219	201,847	272,938
Unclaimed Property	1,599,906						1,599,906	2,859,011
Fees	18,557	339,817		12,780	5,087		376,241	396,376
Miscellaneous	747		6,616				7,363	1,031
Total Revenues	$ 1,619,210	$ 339,817	$ 407,653	$ 31,531	$ 68,064	$ 41,219	$ 2,507,494	$ 3,828,711
Expenditures:								
Individual and Family Development	$	$	$	$	$ 48,640	$	$ 48,640	$ 95,661
Miscellaneous	344,974	506,926	181,034	29,720		30,075	1,092,729	1,765,030
Total Expenditures	$ 344,974	$ 506,926	$ 181,034	$ 29,720	$ 48,640	$ 30,075	$ 1,141,369	$ 1,860,691
Excess of Revenues over (under) Expenditures	$ 1,274,236	$ (167,109)	$ 226,619	$ 1,811	$ 19,424	$ 11,144	$ 1,366,125	$ 1,968,020
Other Financing Uses Interfund and Intrafund Transfers	$(1,300,000)	$	$	$	$	$	$ (1,300,000)	$ (2,199,980)
Total Other Financing Uses	$(1,300,000)	$	$	$	$	$	$ (1,300,000)	$ (2,199,980)
Increase (Decrease) in Fund Balance	$ (25,764)	$ (167,109)	$ 226,619	$ 1,811	$ 19,424	$ 11,144	$ 66,125	$ (231,960)
Fund Balance, July 1	83,724	123,982	885,448	209,458	750,685	192,603	2,245,900	2,477,860
Fund Balance, June 30 (Exhibit G-5)	$ 57,960	$ (43,127)	$1,112,067	$ 211,269	$ 770,109	$ 203,747	$ 2,312,025	$ 2,245,900

See Note 3 to Combined Financial Statements.

CUSTODIAL FUNDS - STATE INSTITUTIONS

(Exhibits C-7, 8, 9)

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-7

CUSTODIAL FUNDS - STATE INSTITUTIONS
BALANCE SHEETS

June 30, 1984 and 1983

ASSETS	1984	1983
Cash	$ 510,193	$ 279,774
Imprest Cash (Exhibit G-9)	128,590	127,275
Investments	1,600,000	1,700,000
Total Assets	$2,238,783	$2,107,049

LIABILITIES AND FUND BALANCE

Liabilities:		
Vouchers and Accounts Payable	$ 79,204	$ 71,747
Custodial Accounts	1,753,936	1,570,609
Total Liabilities	$1,833,140	$1,642,356
Fund Balance:		
Reserved for Encumbrances	$ 4,439	$ 27,121
Unreserved	401,204	437,572
Total Fund Balance (Exhibit G-8)	$ 405,643	$ 464,693
Total Liabilities and Fund Balance	$2,238,783	$2,107,049

See Note 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-8

CUSTODIAL FUNDS - STATE INSTITUTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Revenues:		
Income from Investments (Net)	$ 35,363	$ 58,256
Sales and Services - Stores	735,367	819,991
Donations - Benefits	19,166	30,009
Miscellaneous Income - Benefits	21,117	17,461
Total Revenues	$ 811,013	$ 925,717
Expenditures:		
Stores	$ 603,360	$ 734,061
Benefits Paid	270,574	364,491
Total Expenditures	$ 873,934	$1,098,552
Revenues under Expenditures	$ (62,921)	$ (172,835)
Other Financing Sources (Uses):		
Interfund and Intrafund Transfers	$ 3,871	$ 4,649
Adjustment - Prior Year Transactions		(125)
Total Other Financing Sources	$ 3,871	$ 4,524
Decrease in Fund Balance	$ (59,050)	$ (168,311)
Fund Balance, July 1	464,693	633,004
Fund Balance, June 30 (Exhibit G-7)	$ 405,643	$ 464,693

See Notes 3 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit G-9

CUSTODIAL FUNDS - STATE INSTITUTIONS
STATEMENT OF IMPREST CASH FUNDS

June 30, 1984

GENERAL HOSPITAL	
Patients' Accounts	$ 25,000
INSTITUTE OF MENTAL HEALTH	
Patients' Accounts	25,000
Stores	250
Patients' Benefits	5,000
ADULT CORRECTIONAL INSTITUTION	
Inmates' Accounts	40,000
Inmates' Benefits	1,000
ZAMBARANO MEMORIAL HOSPITAL	
Patients' Accounts	7,500
Patients' Benefits	3,500
R. I. TRAINING SCHOOL FOR BOYS	
Trainees' Accounts	700
Trainees' Benefits	500
R. I. VETERANS' HOME	
Residents' Accounts	600
Residents' Benefits	2,000
DR. JOSEPH H. LADD SCHOOL	
Wards' Accounts	15,000
Stores	40
Wards' Benefits	2,500
Total Imprest Cash (Exhibit G-7)	$128,590

COMMENTS

(Exhibits G-10, 11)

PAYROLL AND PENSION CLEARING FUND

A clearing account provides the facility of a single account for processing state employees' salaries, pensions, and their mandatory and voluntary deductions. It also processes the State's share of employee benefits. Cash is transferred from various funds of the State to this clearing account on every payday based on the particular funds' payroll or pension liability.

The reduction in pay for Deferred Compensation programs is recorded in this fund and is subsequently transferred to the Insurance Company of the employee's choice.

Starting in February, 1981, this fund was used to accept funds from cities, towns and quasi-public bodies for Federal Insurance Contributions; these funds are forwarded to the U.S. Secretary of Treasury by the State General Treasurer, in accordance with an agreement with the Social Security Administration.

A balance exists in the Group Life Insurance account due to receipt of dividends and transfer of reserve for premium waivers from the Insurance Carrier to the State of Rhode Island. The State of Rhode Island has the sole responsibility for the continuation of the insurance in force under the Group Policy for those employees who have provided proof of total disability from bodily injury or disease which wholly and continuously prevents them from engaging in any occupation or employment for wage or profit.

PAYROLL AND PENSION CLEARING FUND
BALANCE SHEETS
June 30, 1984 and 1983

ASSETS	1984	1983
Cash	$ 3,113,850	$ 9,308,397
Investments (At Cost)	8,210,068	367,605
Deferred Compensation in Hands of Insurance Carriers	16,686,835	13,639,502
Due from Insurance Carriers and Others		30,493
Total Assets	$28,010,753	$23,345,997
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts and Vouchers Payable	$ 2,575,738	$ 733,788
Federal Government - FICA, Income Taxes and Savings Bond	7,460,508	7,518,427
State Employees - R.I. Deferred Compensation Program	16,686,835	13,639,502
Insurance Carriers and Others	408,776	
Total Liabilities	$27,131,857	$21,891,717
Fund Balance:		
Reserved - Group Life Insurance Premium	$ 576,772	$ 1,152,156
Disability Self-Insurance Reserve - Group Life Insurance	302,124	302,124
Total Fund Balance (Exhibit G-11)	$ 878,896	$ 1,454,280
Total Liabilities and Fund Balance	$28,010,753	$23,345,997

See Notes 3 and 9 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit G-11

PAYROLL AND PENSION CLEARING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Years Ended June 30, 1984 and 1983

	1984	1983
Revenues:		
Income from Investments	$ 842,815	$ 988,580
Premium Recoveries		928,440
Total Revenues	$ 842,815	$1,917,020
Expenditures:		
Premiums Disability Insurance	$	$ 6,698
Group Life and Health Insurance	575,384	267,551
Total Expenditures	$ 575,384	$ 274,249
Transfers:		
Transfers to General Fund	842,815	988,580
Total Expenditures and Transfers	$1,418,199	$1,262,829
Excess of Revenues over (under) Transfers and Expenditures	$ (575,384)	$ 654,191
Fund Balance, July 1	1,454,280	800,089
Fund Balance, June 30 (Exhibit G-10)	$ 878,896	$1,454,280

See Notes 3 and 9 to Combined Financial Statements.

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

	Exhibit/ Schedule
Statement of General Long-Term Debt	H-1
Statement of Changes in General Long-Term Debt	H-2
Combined Schedule of Bonds Payable	H-3

ANALYSIS OF DEBT CHANGES (Refer to Exhibits H-1, 2 and 3)

The General Obligation Bonded Debt Supported by Taxes at June 30, 1984, amounted to $245,290,000, an increase of $6,155,000 compared with the previous year, as follows:

Issuance of Serial Bonds	$29,700,000
Redemption of Serial Bonds	23,545,000
Increase - Debt Supported by Taxes	$ 6,155,000

DEBT SERVICE COST - GENERAL DEBT

	1984	1983	(Increase) Decrease
Interest on Debt	$16,136,598	$13,714,024	$ 2,422,574
Redemption on Serial Bonds	23,545,000	24,925,000	(1,380,000)
	$39,681,598	$38,639,024	$ 1,042,574

STATE AUTHORITIES

Following is a tabulation of present State Authorities classified as to whether or not their bonded indebtedness is guaranteed by the State.

Bonds Guaranteed by State	Reference
Blackstone Valley Sewer District	Exhibit E-4
Rhode Island Industrial Building Authority	Exhibit E-7
Rhode Island Recreational Building Authority	Exhibit E-10
Rhode Island Turnpike and Bridge Authority (State guarantee limited to $31,000,000)	Refer to page 219
Narragansett Bay Water Quality Management District Commission	Exhibit E-22

Bonds Not Guaranteed by State	Reference
State Colleges - Federal Loans; Certain Bonds	G.L. 16-32
Rhode Island Public Buildings Authority	G.L. 37-14
Rhode Island Public Transit Authority	G.L. 39-18
Rhode Island Higher Education Assistance Authority	G.L. 16-57
Rhode Island Industrial Facilities Corporation	G.L. 45-37.1
Rhode Island Health and Educational Building Corporation	G.L. 45-38
Water Resources Board	G.L. 46-15.1
Rhode Island Student Loan Authority	G.L. 16-62.3
R.I. Housing and Mortgage Finance Corporation	G.L. 42-55
Rhode Island Port Authority and Economic Development Corporation	G.L. 42-64
Howard Development Corporation	G.L. 37-19
Rhode Island Solid Waste Management Corporation	G.L. 23-46.1

R.I. TURNPIKE AND BRIDGE AUTHORITY - State Guaranteed Bonds (Exhibit H-3)

In total, the voters authorized the R.I. Turnpike and Bridge Authority to issue bonds amounting to $61,000,000, of which $30,000,000 are revenue bonds and $31,000,000 are bonds guaranteed by the State. These referenda also required the Bridge Authority to deposit with the General Treasurer of the State, in the Newport Bridge Bond Reserve Fund, proceeds of bridge bonds guaranteed by the State amounting to $3,500,000 for the purpose of reimbursing the General Fund of the State for all payments for bond interest paid on State guaranteed bonds, and to provide a reserve for future interest payments. The bridge became operational on June 28, 1969.

Following is the status of this Reserve Fund and reimbursements due the General Fund for bond interest as of June 30, 1984:

Newport Bridge Bond Reserve Fund

Deposited with General Treasurer - Fiscal 1968	$3,500,000
Income from Investments	140,644
Total Available for Interest and Paid from Reserve Fund	$3,640,644
Reimbursements Due to General Fund for Interest Payments Paid from Fiscal Year 1970 through 1980	$6,500,000

Temporary Borrowing

The state borrowed and paid off during the fiscal year, $85,000,000 at an interest of $5,437,548 to finance current operations in anticipation of expected revenues.

BONDS AND NOTES ISSUED DURING FISCAL YEAR
AND UNISSUED AT JUNE 30, 1984 (1)
(Authorized by Voters)
(Exhibits D-1, H-3)

	Legal Reference	Authorized	Issued Current Year	Issued To Date	Unissued
GENERAL OBLIGATION BONDS SUPPORTED BY TAXES					
Capital Development Fund	(Ch. 239, P.L. 1978)	$ 11,700,000	$ 3,000,000	$ 11,700,000	$
	(Ch. 163, P.L. 1980)	14,869,600	4,250,000	11,175,000	3,694,600
	(Ch. 344, P.L. 1982)	40,500,000	9,150,000	9,150,000	31,350,000
	(Ch. 332, P.L. 1983)	68,600,000			68,600,000
Special Capital Development Fund	(Ch. 254, P.L. 1980)	9,775,000	8,600,000	9,775,000	
R.I. Economic Development Fund	(Ch. 157, P.L. 1979)	25,000,000		15,000,000	10,000,000
Environmental Quality Improvement Fund	(Ch. 156, P.L. 1979)	15,000,000		5,000,000	10,000,000
Handicapped Accessibility Fund	(Ch. 166, P.L. 1980)	5,250,000	2,000,000	2,000,000	3,250,000
Agricultural Lands Preservation Fund	(Ch. 299, P.L. 1981)	2,000,000			2,000,000
Narragansett Bay Water Quality Management District Commission Fund	(Ch. 342, P.L. 1980)	73,641,000	2,700,000	7,200,000	66,441,000
TOTAL GENERAL OBLIGATION BONDS SUPPORTED BY TAXES		$266,335,600	$29,700,000	$ 71,000,000	$195,335,600
SELF-SUPPORTING ENTERPRISE BONDS - GUARANTEED BY STATE					
R.I. Industrial Building Authority	(Ch. 234, P.L. 1966) (Ch. 99, P.L. 1973) (Ch. 138, P.L. 1979)	$ 80,000,000	$	$	$ 80,000,000
R.I. Recreational Building Authority	(Ch. 102, P.L. 1966) (Ch. 121, P.L. 1973)	20,000,000		1,000,000	19,000,000
Blackstone Valley Sewer District	(Ch. 267, P.L. 1966)	8,500,000		7,000,000	1,500,000
Blackstone Valley Sewer District	(Ch. 92, P.L. 1971)	3,300,000		900,000	2,400,000
Narragansett Bay Water Quality Management District Commission Fund	(Ch. 342, P.L. 1980)	14,059,000	300,000	800,000	13,259,000
TOTAL		$125,859,000	$ 300,000	$ 9,700,000	$116,159,000

(1) See Note 10 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit H-1

STATEMENT OF GENERAL LONG-TERM DEBT

June 30, 1984 and 1983

AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	1984	1983
Serial Bonds and Bond Anticipation Notes:		
Amount to be Provided	$245,290,000	$239,135,000
TOTAL TO BE PROVIDED	$245,290,000	$239,135,000

GENERAL LONG TERM DEBT		
Serial Bonds Payable	$195,790,000	$189,635,000
Bond Anticipation Notes Payable	49,500,000	49,500,000
TOTAL GENERAL LONG-TERM DEBT PAYABLE (Exhibit H-3)	$245,290,000	$239,135,000

Refer to Exhibit H-3 for Self-Supporting Enterprise Bonds - Guaranteed by State		
Blackstone Valley District Loans	$ 8,010,000	$ 8,600,000
R. I. Turnpike and Bridge Authority	31,000,000	31,000,000
R. I. Recreational Building Authority	600,000	800,000
Narragansett Bay Water Quality Management District Commission	800,000	500,000
	$40,410,000	$ 40,900,000

See Note 10 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit H-2

STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT

For the Fiscal Year Ended June 30, 1984

	Balance July 1, 1983	General Obligation Bonds Issued	General Obligation Bonds Retired	Balance June 30, 1984
Serial Bonds and Bond Anticipation Notes:				
Amount to be provided for retirement of long-term debt	$239,135,000	$29,700,000	$ 23,545,000	$ 245,290,000
TOTAL AVAILABLE AND TO BE PROVIDED	$239,135,000	$29,700,000	$ 23,545,000	$ 245,290,000
General Long-Term Debt Payable:				
Serial Bonds	$189,635,000	$29,700,000	$ 23,545,000	$ 195,790,000
Bond Anticipation Notes	49,500,000			49,500,000
TOTAL GENERAL LONG-TERM DEBT PAYABLE	$239,135,000	$29,700,000	$ 23,545,000	$ 245,290,000

See Note 10 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

COMBINED SCHEDULE OF BONDS PAYABLE AS OF JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
GENERAL OBLIGATION BONDS - NOTES SUPPORTED BY TAXES						
NOTES						
THE CAPITAL DEVELOPMENT LOAN OF 1976 TEMPORARY NOTES	$ 8500000	12 01 1982	7.750	8500M/12 01 1984	$ 8500000	$ 8500000
THE CAPITAL DEVELOPMENT LOAN OF 1977 TEMPORARY NOTES	9850000	12 01 1982	7.750	9850M/12 01 1984	9850000	9850000
THE CAPITAL DEVELOPMENT LOAN OF 1977 TEMPORARY NOTES	9850000	12 01 1982	7.750	9850M/12 01 1984	9850000	9850000
THE CAPITAL DEVELOPMENT LOAN OF 1978 TEMPORARY NOTES	8700000	12 01 1982	7.750	8700M/12 01 1984	8700000	8700000
THE CAPITAL DEVELOPMENT LOAN OF 1980 TEMPORARY NOTES	6925000	12 01 1982	7.750	6925M/12 01 1984	6925000	6925000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 - TEMPORARY NOTES	1175000	12 01 1982	7.750	1175M/12 01 1984	1175000	1175000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 - TEMP NOTES	4500000	12 01 1982	7.750	4500M/12 01 1984	4500000	4500000
TOTAL NOTES	$ 49500000				$ 49500000	$ 49500000
SERIAL BONDS - CAPITAL ISSUE						
STATE COLLEGES DEVELOPMENT LOAN OF 1960 SERIES A	$ 1300000	03 01 1962	3.250	50M/03 01 1985-1992	$ 400000	$ 400000
STATE COLLEGES DEVELOPMENT LOAN OF 1960 SERIES B	1700000	09 01 1962	3.125	50M/09 01 1984-1992	450000	450000
STATE COLLEGES DEVELOPMENT LOAN OF 1960 SERIES C	2000000	03 01 1963	3.100	70M/03 01 1985-1993	630000	630000
STATE COLLEGES DEVELOPMENT LOAN OF 1960 SERIES D	1000000	09 01 1963	3.200	30M/09 01 1984-1993	300000	300000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1962 SERIES C	1500000	09 01 1964	3.125	75M/09 01 1984	75000	75000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1962 SERIES D	1000000	04 01 1965	3.050	50M/04 01 1985	50000	50000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1962 SERIES E	1000000	10 01 1967	4.125	50M/10 01 1984-1987	200000	200000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES A	$ 1500000	10 01 1965	3.375	90M/10 01 1984-1985	$ 180000	$ 180000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES B	2000000	04 01 1966	3.550	90M/04 01 1985-1986	180000	180000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES C	1000000	06 01 1967	3.850	50M/06 01 1985-1987	150000	150000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1964 SERIES D	1600000	04 01 1968	4.125	80M/04 01 1985-1988	320000	320000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES A	1000000	10 01 1967	4.125	50M/10 01 1984-1987	200000	200000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES B	1000000	04 01 1968	4.125	50M/04 01 1985-1988	200000	200000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES C	2000000	10 01 1968	4.050	100M/10 01 1984-1988	500000	500000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES D	2000000	04 01 1969	5.200	100M/04 01 1985-1989	500000	500000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES E	2000000	02 01 1970	6.200	100M/02 01 1985-1990	600000	600000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1966 SERIES F	4300000	01 01 1971	4.700	215M/01 01 1985-1991	1505000	1505000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES A	500000	02 01 1970	6.200	25M/02 01 1985-1990	150000	150000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES B	1500000	01 01 1971	4.700	75M/01 01 1985-1991	525000	525000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1967 SERIES C	1500000	01 01 1972	4.250	75M/01 01 1985-1992	600000	600000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES A	1000000	04 01 1969	5.200	50M/04 01 1985-1989	250000	250000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES B	1000000	02 01 1970	6.200	50M/02 01 1985-1990	300000	300000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES C	4000000	01 01 1971	4.700	200M/01 01 1985-1991	1400000	1400000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1968 SERIES D	4750000	01 01 1972	4.250	235M/01 01 1985-1992	1880000	1880000

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES A	$ 1000000	01 01 1972	4.250	50M/01 01 1985-1992	$ 400000	$ 400000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES B	3250000	01 01 1973	4.500	165M/01 01 1985-1993	1485000	1485000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES C	1000000	01 01 1974	4.700	50M/01 01 1985-1994	500000	500000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES D	4000000	01 01 1975	6.100	200M/01 01 1985-1995	2200000	2200000
THE STATE COLLEGES DEVELOPMENT LOAN OF 1970 SERIES E	3000000	01 01 1976	5.750	150M/01 01 1985-1996	1800000	1800000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES A	1000000	04 01 1966	3.500	45M/04 01 1985-1986	90000	90000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES B	1000000	10 01 1967	4.125	50M/10 01 1984-1987	200000	200000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES C	1500000	04 01 1968	4.125	75M/04 01 1985-1988	300000	300000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES D	1000000	10 01 1968	4.050	50M/10 01 1984-1988	250000	250000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES E	1000000	04 01 1969	5.200	50M/04 01 1985-1989	250000	250000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES F	500000	02 01 1970	6.200	25M/02 01 1985-1990	150000	150000
THE STATE VOCATIONAL SCHOOL DEVELOPMENT LOAN OF 1963 SERIES G	2000000	01 01 1971	4.700	100M/01 01 1985-1991	700000	700000
THE BLACKSTONE VALLEY REGIONAL VOCATIONAL HIGH SCHOOL LOAN OF 1968 SER A	1000000	04 01 1969	5.200	50M/04 01 1985-1989	250000	250000
THE BLACKSTONE VALLEY REGIONAL VOCATIONAL HIGH SCHOOL LOAN OF 1968 SER B	1000000	01 01 1971	4.700	50M/01 01 1985-1991	350000	350000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES A	1750000	01 01 1972	4.250	90M/01 01 1985-1992	720000	720000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES B	2000000	01 01 1973	4.500	100M/01 01 1985-1993	900000	900000
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES C	2000000	01 01 1974	4.700	100M/01 01 1985-1994	1000000	1000000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

H-3

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE VOCATIONAL EDUCATION EXPANSION PROGRAM LOAN OF 1970 SERIES D	$ 2000000	01 01 1975	6.100	100M/01 01 1985-1995	$ 1100000	$ 1100000
THE STATE AIRPORT FACILITIES DEVELOPMENT LOAN OF 1965 SERIES A	700000	04 01 1966	3.500	25M/04 01 1985-1986	50000	50000
THE STATE AIRPORT FACILITIES DEVELOPMENT LOAN OF 1965 SERIES B	1300000	06 01 1967	3.850	60M/06 01 1985-1987	180000	180000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES A	10000000	03 01 1957	3.250	400M/03 01 1985	400000	400000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES B	10000000	03 01 1958	3.250	400M/03 01 1985-1986	800000	800000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES C	6000000	04 01 1961	3.500	250M/04 01 1985-1989	1250000	1250000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES D	1000000	09 01 1963	3.250	40M/09 01 1984-1988	200000	200000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES E	1500000	03 01 1964	3.250	60M/03 01 1985-1989	300000	300000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES F	500000	10 01 1965	3.500	25M/10 01 1984-1985	50000	50000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES G	500000	04 01 1966	3.500	25M/04 01 1985-1986	50000	50000
STATE HIGHWAY IMPROVEMENT LOAN OF 1955 SERIES H	500000	10 01 1967	4.250	25M/10 01 1984-1987	100000	100000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES A	3000000	03 01 1962	3.250	100M/03 01 1985-1992	800000	800000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES B	4000000	09 01 1962	3.150	130M/09 01 1984-1992	1170000	1170000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES C	3000000	03 01 1963	3.100	100M/03 01 1985-1993	900000	900000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES D	3000000	09 01 1963	3.200	100M/09 01 1984-1993	1000000	1000000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES E	2000000	03 01 1964	3.300	70M/03 01 1985-1994	700000	700000
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES F	3000000	09 01 1964	3.125	150M/09 01 1984	150000	150000

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
PRIMARY AND SECONDARY HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES G	$ 2000000	04 01 1965	3.050	100M/04 01 1985	$ 100000	$ 100000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES A	1000000	09 01 1962	3.125	30M/09 01 1984-1992	270000	270000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES B	2000000	03 01 1963	3.100	70M/03 01 1985-1993	630000	630000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES C	2000000	09 01 1963	3.200	70M/09 01 1984-1993	700000	700000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES D	1000000	03 01 1964	3.300	30M/03 01 1985-1994	300000	300000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES E	1000000	09 01 1964	3.200	40M/09 01 1984-1989	240000	240000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES F	1000000	04 01 1965	3.050	50M/04 01 1985	50000	50000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES G	1000000	10 01 1965	3.375	60M/10 01 1984-1985	120000	120000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES H	2000000	04 01 1966	3.500	90M/04 01 1985-1986	180000	180000
INTERSTATE HIGHWAY CONSTRUCTION LOAN OF 1960 SERIES I	1500000	06 01 1967	3.850	75M/06 01 1985-1987	225000	225000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES A	1000000	04 01 1965	3.050	50M/04 01 1985	50000	50000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES B	2000000	10 01 1965	3.375	120M/10 01 1984-1985	240000	240000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1964 SERIES C	2000000	04 01 1966	3.500	90M/04 01 1985-1986	180000	180000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1966 SERIES D	21500000	02 01 1970	6.200	1500M/02 01 1985	1500000	1500000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1968 SERIES A	5000000	01 01 1971	4.700	350M/01 01 1985-1986	700000	700000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES A	15000000	01 01 1972	4.250	1000M/01 01 1985-1987	3000000	3000000
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES B	7500000	01 01 1973	4.500	500M/01 01 1985-1988	2000000	2000000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
STATE HIGHWAYS IMPROVEMENT LOAN OF 1970 SERIES C	$ 7500000	01 01 1975	6.100	500M/01 01 1985-1990	$ 3000000	$ 3000000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER A	1000000	10 01 1965	3.375	60M/10 01 1984-1985	120000	120000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER B	1000000	10 01 1967	4.125	50M/10 01 1984-1987	200000	200000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER C	500000	04 01 1968	4.125	25M/04 01 1985-1988	100000	100000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER D	1000000	10 01 1968	4.050	50M/10 01 1984-1988	250000	250000
THE RECREATION, CONSERVATION LAND ACQUISITION DEVELOPMENT FUND OF 1964 SER E	1500000	01 01 1971	4.700	75M/01 01 1985-1991	525000	525000
WELFARE INSTITUTIONS DEVELOPMENT LOAN OF 1970 SERIES A	2000000	01 01 1971	4.700	100M/01 01 1985-1991	700000	700000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES A	1000000	10 01 1968	4.050	50M/10 01 1984-1988	250000	250000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES B	2000000	04 01 1969	5.200	100M/04 01 1985-1989	500000	500000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES C	1000000	02 01 1970	6.200	50M/02 01 1985-1990	300000	300000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES D	2000000	01 01 1971	4.700	100M/01 01 1985-1991	700000	700000
THE STATE OFFICE BUILDING LOAN OF 1966 SERIES E	700000	01 01 1974	4.700	35M/01 01 1985-1994	350000	350000
HURRICANE BARRIER FOR NARRAGANSETT BAY LOAN OF 1960 SERIES A	800000	04 01 1961	3.500	30M/04 01 1985-1991	210000	210000
HURRICANE BARRIER FOR NARRAGANSETT BAY LOAN OF 1960 SERIES B	950000	09 01 1962	3.250	25M/09 01 1984-1992	425000	425000
			3.250	20M/09 01 1993-2002		
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES A	1000000	10 01 1965	3.375	60M/10 01 1984-1985	120000	120000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES B	3000000	06 01 1967	3.850	150M/06 01 1985-1987	450000	450000

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1964 SERIES C	$ 1000000	10 01 1967	4.125	50M/10 01 1984-1987	$ 200000	$ 200000
BIG RIVER-WOOD RIVER RESERVOIR SITE ACQUISITION LOAN OF 1968	2500000	10 01 1968	4.050	125M/10 01 1984-1988	625000	625000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES A	1000000	10 01 1968	4.050	50M/10 01 1984-1988	250000	250000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES B	1000000	04 01 1969	5.200	50M/04 01 1985-1989	250000	250000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES C	1000000	01 01 1971	4.700	50M/01 01 1985-1991	350000	350000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES D	3000000	01 01 1973	4.500	150M/01 01 1985-1993	1350000	1350000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES E	3000000	01 01 1974	4.700	150M/01 01 1985-1994	1500000	1500000
THE STATE AID FOR SEWAGE TREATMENT FACILITIES LOAN OF 1967 SERIES F	3000000	01 01 1975	6.100	150M/01 01 1985-1995	1650000	1650000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES A	2000000	04 01 1969	5.200	100M/04 01 1985-1989	500000	500000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES B	2500000	02 01 1970	6.200	125M/02 01 1985-1990	750000	750000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES C	700000	01 01 1971	4.700	35M/01 01 1985-1991	245000	245000
THE STATE AID TO REDEVELOPMENT LOAN OF 1966 SERIES D	800000	01 01 1972	4.250	40M/01 01 1985-1992	320000	320000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1967 SER A	500000	02 01 1970	6.200	25M/02 01 1985-1990	150000	150000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1967 SER B	1000000	01 01 1971	4.700	50M/01 01 1985-1991	350000	350000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER A	1000000	01 01 1972	4.250	50M/01 01 1985-1992	400000	400000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER B	1500000	01 01 1973	4.500	75M/01 01 1985-1993	675000	675000
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER C	2000000	01 01 1974	4.700	100M/01 01 1985-1994	1000000	1000000

COMBINED SCHEDULE OF BONDS PAYABLE

H-3

JUN 30, 1984

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE COMMUNITY FACILITIES FOR THE MENTALLY RETARDED LOAN OF 1970 SER D		$ 2000000	01 01 1975	6.100	100M/01 01 1985-1995	$ 1100000	$ 1100000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-1		1050000	09 01 1981	12.750	150M/09 01 1984-1988	750000	750000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-2		150000	09 01 1981	12.500	150M/09 01 1989	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-3		150000	09 01 1981	11.100	150M/09 01 1990	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-4		150000	09 01 1981	11.200	150M/09 01 1991	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-5	*	150000	09 01 1981	11.300	150M/09 01 1992	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-6	*	150000	09 01 1981	11.500	150M/09 01 1993	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-7	*	150000	09 01 1981	11.600	150M/09 01 1994	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-8	*	150000	09 01 1981	11.800	150M/09 01 1995	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-9	*	150000	09 01 1981	11.900	150M/09 01 1996	150000	150000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-10	*	450000	09 01 1981	12.000	150M/09 01 1997-1999	450000	450000
THE HAZARDOUS SUBSTANCES LOAN OF 1980 SERIES A-11	*	300000	09 01 1981	10.750	150M/09 01 2000-2001	300000	300000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-1		1750000	09 01 1981	12.750	250M/09 01 1984-1988	1250000	1250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-2		250000	09 01 1981	12.500	250M/09 01 1989	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-3		250000	09 01 1981	11.100	250M/09 01 1990	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-4		250000	09 01 1981	11.200	250M/09 01 1991	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-5	*	250000	09 01 1981	11.300	250M/09 01 1992	250000	250000

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-6 *	$ 250000	09 01 1981	11.500	250M/09 01 1993	$ 250000	$ 250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-7 *	250000	09 01 1981	11.600	250M/09 01 1994	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-8 *	250000	09 01 1981	11.800	250M/09 01 1995	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-9 *	250000	09 01 1981	11.900	250M/09 01 1996	250000	250000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-10 *	750000	09 01 1981	12.000	250M/09 01 1997-1999	750000	750000
THE ENVIRONMENTAL QUALITY IMPROVEMENT LOAN OF 1979 SERIES A-11 *	500000	09 01 1981	10.750	250M/09 01 2000-2001	500000	500000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-1	5250000	09 01 1981	12.750	750M/09 01 1984-1988	3750000	3750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-2	750000	09 01 1981	12.500	750M/09 01 1989	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-3	750000	09 01 1981	11.100	750M/09 01 1990	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-4	750000	09 01 1981	11.200	750M/09 01 1991	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-5 *	750000	09 01 1981	11.300	750M/09 01 1992	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-6 *	750000	09 01 1981	11.500	750M/09 01 1993	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-7 *	750000	09 01 1981	11.600	750M/09 01 1994	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-8 *	750000	09 01 1981	11.800	750M/09 01 1995	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-9 *	750000	09 01 1981	11.900	750M/09 01 1996	750000	750000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-10 *	2250000	09 01 1981	12.000	750M/09 01 1997-1999	2250000	2250000
THE ECONOMIC DEVELOPMENT ASSISTANCE LOAN OF 1979 SERIES A-11 *	1500000	09 01 1981	10.750	750M/09 01 2000-2001	1500000	1500000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1960 SERIES B	$ 1000000	09 01 1964	3.125	50M/09 01 1984	$ 50000	$ 50000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES A	12600000	01 01 1974	4.700	380M/01 01 1985-1994	3800000	3800000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES B	5700000	01 01 1975	6.100	200M/01 01 1985-1995	2200000	2200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES C	5000000	01 01 1976	5.750	200M/01 01 1985-1996	2400000	2400000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES D	4000000	01 01 1977	4.600	200M/01 01 1985-1997	2600000	2600000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-2	350000	01 01 1978	4.800	50M/01 01 1985-1989	250000	250000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-3	100000	01 01 1978	4.900	50M/01 01 1990-1991	100000	100000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES E-4	350000	01 01 1978	5.000	50M/01 01 1992-1998	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-1	1800000	01 01 1979	5.600	200M/01 01 1985-1988	800000	800000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-2	1200000	01 01 1979	5.700	200M/01 01 1989-1994	1200000	1200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-3	200000	01 01 1979	5.800	200M/01 01 1995	200000	200000
THE CAPITAL DEVELOPMENT LOAN OF 1972 SERIES F-4	800000	01 01 1979	5.900	200M/01 01 1996-1999	800000	800000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES A	4105000	01 01 1976	5.750	100M/01 01 1985	1305000	1305000
			5.750	110M/01 01 1986-1995		
			5.750	105M/01 01 1996		
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-2	700000	01 01 1978	4.800	100M/01 01 1985-1989	500000	500000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-3	200000	01 01 1978	4.900	100M/01 01 1990-1991	200000	200000

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES C-4	$	700000	01 01 1978	5.000	100M/01 01 1992-1998	$ 700000	$ 700000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-1		2450000	09 01 1981	12.750	350M/09 01 1984-1988	1750000	1750000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-2		350000	09 01 1981	12.500	350M/09 01 1989	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-3		350000	09 01 1981	11.100	350M/09 01 1990	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-4		350000	09 01 1981	11.200	350M/09 01 1991	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-5	*	350000	09 01 1981	11.300	350M/09 01 1992	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-6	*	350000	09 01 1981	11.500	350M/09 01 1993	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-7	*	350000	09 01 1981	11.600	350M/09 01 1994	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-8	*	350000	09 01 1981	11.800	350M/09 01 1995	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-9	*	350000	09 01 1981	11.900	350M/09 01 1996	350000	350000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-10	*	1050000	09 01 1981	12.000	350M/09 01 1997-1999	1050000	1050000
THE CAPITAL DEVELOPMENT LOAN OF 1974 SERIES E-11	*	700000	09 01 1981	10.750	350M/09 01 2000-2001	700000	700000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES A CH. 20		9750000	01 01 1976	5.750	550M/01 01 1985-1991	5350000	5350000
				5.750	300M/01 01 1992-1996		
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES A CH. 24		1750000	01 01 1976	5.750	90M/01 01 1985-1991	1030000	1030000
				5.750	80M/01 01 1992-1996		
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES B CH. 20		17000000	01 01 1977	4.600	975M/01 01 1985-1992	10175000	10175000

COMBINED SCHEDULE OF BONDS PAYABLE

H-3

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES B CH. 20		01 01 1977	4.600	475M/01 01 1993-1997		
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES B CH. 24	$ 1000000	01 01 1977	4.600	50M/01 01 1985-1997	$ 650000	$ 650000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-2 CH. 20	2670000	01 01 1978	4.800	380M/01 01 1985-1988	1910000	1910000
			4.800	390M/01 01 1989		
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-3 CH. 20	780000	01 01 1978	4.900	390M/01 01 1990-1991	780000	780000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES C-4 CH. 20	1780000	01 01 1978	5.000	390M/01 01 1992-1993	1780000	1780000
			5.000	200M/01 01 1994-1998		
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-1 CH. 20	1800000	01 01 1979	5.600	200M/01 01 1985-1988	800000	800000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-2 CH. 20	1200000	01 01 1979	5.700	200M/01 01 1989-1994	1200000	1200000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-3 CH. 20	200000	01 01 1979	5.800	200M/01 01 1995	200000	200000
THE CAPITAL DEVELOPMENT LOAN OF 1975 SERIES D-4 CH. 20	800000	01 01 1979	5.900	200M/01 01 1996-1999	800000	800000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-2	1645000	01 01 1978	4.800	235M/01 01 1985-1989	1175000	1175000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-3	470000	01 01 1978	4.900	235M/01 01 1990-1991	470000	470000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES A-4	1645000	01 01 1978	5.000	235M/01 01 1992-1998	1645000	1645000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-1	2625000	09 01 1981	12.750	375M/09 01 1984-1988	1875000	1875000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-2	375000	09 01 1981	12.500	375M/09 01 1989	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-3	375000	09 01 1981	11.100	375M/09 01 1990	375000	375000

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-4	$	375000	09 01 1981	11.200	375M/09 01 1991	$ 375000	$ 375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-5	*	375000	09 01 1981	11.300	375M/09 01 1992	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-6	*	375000	09 01 1981	11.500	375M/09 01 1993	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-7	*	375000	09 01 1981	11.600	375M/09 01 1994	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-8	*	375000	09 01 1981	11.800	375M/09 01 1995	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-9	*	375000	09 01 1981	11.900	375M/09 01 1996	375000	375000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-10	*	1125000	09 01 1981	12.000	375M/09 01 1997-1999	1125000	1125000
THE CAPITAL DEVELOPMENT LOAN OF 1976 SERIES C-11	*	750000	09 01 1981	10.750	375M/09 01 2000-2001	750000	750000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-2		2580000	01 01 1978	4.800	370M/01 01 1985-1988	1840000	1840000
				4.800	360M/01 01 1989		
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-3		720000	01 01 1978	4.900	360M/01 01 1990-1991	720000	720000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES A-4		1220000	01 01 1978	5.000	360M/01 01 1992-1993	1220000	1220000
				5.000	100M/01 01 1994-1998		
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-1		6310000	01 01 1979	5.600	390M/01 01 1985-1988	1560000	1560000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-2		2365000	01 01 1979	5.700	390M/01 01 1989	2365000	2365000
				5.700	395M/01 01 1990-1994		
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-3		125000	01 01 1979	5.800	125M/01 01 1995	125000	125000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES B-4		500000	01 01 1979	5.900	125M/01 01 1996-1999	500000	500000

COMBINED SCHEDULE OF BONDS PAYABLE

M-3

JUN 30, 1984

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-1		$ 6725000	09 01 1981	12.750	1075M/09 01 1984-1986	$ 4575000	$ 4575000
				12.750	675M/09 01 1987-1988		
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-2		675000	09 01 1981	12.500	675M/09 01 1989	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-3		675000	09 01 1981	11.100	675M/09 01 1990	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-4		675000	09 01 1981	11.200	675M/09 01 1991	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-5	*	675000	09 01 1981	11.300	675M/09 01 1992	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-6	*	675000	09 01 1981	11.500	675M/09 01 1993	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-7	*	675000	09 01 1981	11.600	675M/09 01 1994	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-8	*	675000	09 01 1981	11.800	675M/09 01 1995	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-9	*	675000	09 01 1981	11.900	675M/09 01 1996	675000	675000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-10	*	225000	09 01 1981	12.000	75M/09 01 1997-1999	225000	225000
THE CAPITAL DEVELOPMENT LOAN OF 1977 SERIES C-11	*	150000	09 01 1981	10.750	75M/09 01 2000-2001	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-1		600000	05 01 1984	10.000	150M/05 01 1985-1988	600000	600000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-2		150000	05 01 1984	9.400	150M/05 01 1989	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-3	**	300000	05 01 1984	8.000	150M/05 01 1990-1991	300000	300000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-4	**	150000	05 01 1984	8.250	150M/05 01 1992	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-5	**	150000	05 01 1984	8.500	150M/05 01 1993	150000	150000

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-6	**	$ 150000	05 01 1984	8.700	150M/05 01 1994	$ 150000	$ 150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-7	**	150000	05 01 1984	8.900	150M/05 01 1995	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-8	**	150000	05 01 1984	9.100	150M/05 01 1996	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-9	**	150000	05 01 1984	9.300	150M/05 01 1997	150000	150000
THE CAPITAL DEVELOPMENT LOAN OF 1978 SERIES A-10	**	1050000	05 01 1984	8.000	150M/05 01 1998-2004	1050000	1050000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-1		1180000	05 01 1984	10.000	295M/05 01 1985-1988	1180000	1180000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-2		295000	05 01 1984	9.400	295M/05 01 1989	295000	295000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-3	**	370000	05 01 1984	8.000	185M/05 01 1990-1991	370000	370000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-4	**	185000	05 01 1984	8.250	185M/05 01 1992	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-5	**	185000	05 01 1984	8.500	185M/05 01 1993	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-6	**	185000	05 01 1984	8.700	185M/05 01 1994	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-7	**	185000	05 01 1984	8.900	185M/05 01 1995	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-8	**	185000	05 01 1984	9.100	185M/05 01 1996	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-9	**	185000	05 01 1984	9.300	185M/05 01 1997	185000	185000
THE CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-10	**	1295000	05 01 1984	8.000	185M/05 01 1998-2004	1295000	1295000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-1		4220000	05 01 1984	10.000	1055M/05 01 1985-1988	4220000	4220000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-2		1055000	05 01 1984	9.400	1055M/05 01 1989	1055000	1055000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-3	$ **	670000	05 01 1984	8.000	335M/05 01 1990-1991	$ 670000	$ 670000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-4	**	335000	05 01 1984	8.250	335M/05 01 1992	335000	335000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-5	**	335000	05 01 1984	8.500	335M/05 01 1993	335000	335000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-6	**	335000	05 01 1984	8.700	335M/05 01 1994	335000	335000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-7	**	330000	05 01 1984	8.900	330M/05 01 1995	330000	330000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-8	**	330000	05 01 1984	9.100	330M/05 01 1996	330000	330000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-9	**	330000	05 01 1984	9.300	330M/05 01 1997	330000	330000
THE SPECIAL CAPITAL DEVELOPMENT LOAN OF 1980 SERIES A-10	**	660000	05 01 1984	8.000	330M/05 01 1998-1999	660000	660000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-1		3160000	05 01 1984	10.000	790M/05 01 1985-1988	3160000	3160000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-2		790000	05 01 1984	9.400	790M/05 01 1989	790000	790000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-3	**	910000	05 01 1984	8.000	455M/05 01 1990-1991	910000	910000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-4	**	455000	05 01 1984	8.250	455M/05 01 1992	455000	455000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-5	**	455000	05 01 1984	8.500	455M/05 01 1993	455000	455000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-6	**	455000	05 01 1984	8.700	455M/05 01 1994	455000	455000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-7	**	455000	05 01 1984	8.900	455M/05 01 1995	455000	455000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-8	**	455000	05 01 1984	9.100	455M/05 01 1996	455000	455000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-9	**	455000	05 01 1984	9.300	455M/05 01 1997	455000	455000

COMBINED SCHEDULE OF BONDS PAYABLE

M-3

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-10 **	$ 910000	05 01 1984	8.000	455M/05 01 1998-1999	$ 910000	$ 910000
THE CAPITAL DEVELOPMENT LOAN OF 1982 SERIES A-11 **	650000	05 01 1984	8.000	130M/05 01 2000-2004	650000	650000
THE HANDICAPPED ACCESSIBILITY LOAN OF 1980 SERIES A-1	1600000	05 01 1984	10.000	400M/05 01 1985-1988	1600000	1600000
THE HANDICAPPED ACCESSIBILITY LOAN OF 1980 SERIES A-2	400000	05 01 1984	9.400	400M/05 01 1989	400000	400000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-1	540000	05 01 1984	10.000	135M/05 01 1985-1988	540000	540000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-2	135000	05 01 1984	9.400	135M/05 01 1989	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-3 **	270000	05 01 1984	8.000	135M/05 01 1990-1991	270000	270000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-4 **	135000	05 01 1984	8.250	135M/05 01 1992	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-5 **	135000	05 01 1984	8.500	135M/05 01 1993	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-6 **	135000	05 01 1984	8.700	135M/05 01 1994	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-7 **	135000	05 01 1984	8.900	135M/05 01 1995	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-8 **	135000	05 01 1984	9.100	135M/05 01 1996	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-9 **	135000	05 01 1984	9.300	135M/05 01 1997	135000	135000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-10 **	945000	05 01 1984	8.000	135M/05 01 1998-2004	945000	945000
TOTAL SERIAL BONDS - CAPITAL ISSUE	$421915000				$190190000	$ 190190000
SERIAL BONDS - GENERAL ISSUE						
THE 1976 VETERANS BONUS LOAN	$ 8000000	07 01 1977	4.750	400M/07 01 1984-1997	$ 5600000	$ 5600000
TOTAL SERIAL BONDS - GENERAL ISSUE	$ 8000000				$ 5600000	$ 5600000

COMBINED SCHEDULE OF BONDS PAYABLE

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
TOTAL GENERAL OBLIGATION BONDS - NOTES						
SUPPORTED BY TAXES	$ 479415000				$ 245290000	$ 245290000
SELF SUPPORTING ENTERPRISE BONDS - NOTES GUARANTEED BY STATE						
NOTES						
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 - TEMP NOTES	$ 500000	12 01 1982	7.750	500M/12 01 1984	$ 500000	$ 500000
TOTAL NOTES	$ 500000				$ 500000	$ 500000
SERIAL BONDS - CAPITAL ISSUE						
RHODE ISLAND RECREATIONAL BUILDING AUTHORITY LOAN	$ 1000000	09 01 1981	11.000	200M/09 01 1984-1986	$ 600000	$ 600000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1952 SERIES B	2500000	05 01 1955	2.500	135M/05 01 1985	555000	555000
			2.500	140M/05 01 1986-1988		
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES A	4000000	07 01 1971	5.600	450M/07 01 1984	3700000	3700000
			5.600	480M/07 01 1985		
			5.600	510M/07 01 1986		
			5.600	550M/07 01 1987		
			5.600	730M/07 01 1988		
			5.600	770M/07 01 1989		
			5.600	210M/07 01 1990		
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES B	1000000	03 01 1976	6.150	10M/03 01 1985	960000	960000
			6.150	15M/03 01 1986-1990		
			6.150	5M/03 01 1991		

DESCRIPTION OF ISSUE		ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES B			03 01 1976	6.150	150M/03 01 1992		
				6.150	160M/03 01 1993		
				6.150	175M/03 01 1994		
				6.150	185M/03 01 1995		
				6.150	200M/03 01 1996		
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-1	$	100000	09 01 1981	11.100	100M/09 01 1990	$ 100000	$ 100000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-2		740000	09 01 1981	11.200	740M/09 01 1991	740000	740000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-3	*	800000	09 01 1981	11.300	800M/09 01 1992	800000	800000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1966 SERIES C-4	*	360000	09 01 1981	11.500	360M/09 01 1993	360000	360000
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1971 SERIES A		400000	03 01 1976	6.000	20M/03 01 1985	295000	295000
				6.000	15M/03 01 1986		
				6.000	20M/03 01 1987		
				6.000	15M/03 01 1988-1989		
				6.000	20M/03 01 1990		
				6.000	40M/03 01 1991		
				6.000	30M/03 01 1992-1996		
BLACKSTONE VALLEY SEWER DISTRICT LOAN OF 1971 SERIES B		500000	09 01 1981	11.100	500M/09 01 1990	500000	500000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)		4650000	12 01 1965	4.000	1500M/12 01 2006	4650000	4650000
				4.000	1550M/12 01 2007		
				4.000	1600M/12 01 2008		
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)		1650000	12 01 1965	3.875	1650M/12 01 2009	1650000	1650000

COMBINED SCHEDULE OF BONDS PAYABLE

H-3

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	$ 1700000	12 01 1965	3.800	1700M/12 01 2010	$ 1700000	$ 1700000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1965)	9500000	12 01 1965	3.850	1750M/12 01 2011	9500000	9500000
			3.850	1850M/12 01 2012		
			3.850	1900M/12 01 2013		
			3.850	1950M/12 01 2014		
			3.850	2050M/12 01 2015		
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	6300000	12 01 1967	5.000	500M/12 01 2006	6300000	6300000
			5.000	550M/12 01 2007		
			5.000	600M/12 01 2008		
			5.000	650M/12 01 2009		
			5.000	700M/12 01 2010		
			5.000	750M/12 01 2011		
			5.000	800M/12 01 2012		
			5.000	850M/12 01 2013		
			5.000	900M/12 01 2014		
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	950000	12 01 1967	4.875	950M/12 01 2015	950000	950000
RHODE ISLAND TURNPIKE AND BRIDGE AUTHORITY (1967) (AUTH. 1966 AND 1967)	6250000	12 01 1967	4.900	3100M/12 01 2016	6250000	6250000
			4.900	3150M/12 01 2017		
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-1	60000	05 01 1984	10.000	15M/05 01 1985-1988	60000	60000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-2	15000	05 01 1984	9.400	15M/05 01 1989	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-3 **	30000	05 01 1984	8.000	15M/05 01 1990-1991	30000	30000

COMBINED SCHEDULE OF BONDS PAYABLE

H-3

JUN 30, 1984

DESCRIPTION OF ISSUE	ISSUE AMOUNT	ISSUE DATE MO DA YEAR	INT. RATE	MATURITY INFORMATION AMOUNT M-DOLLARS / DATES MO DA YEARS	AMOUNT OUT-STANDING	NET STATE DEBT
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-4 **	$ 15000	05 01 1984	8.250	15M/05 01 1992	$ 15000	$ 15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-5 **	15000	05 01 1984	8.500	15M/05 01 1993	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-6 **	15000	05 01 1984	8.700	15M/05 01 1994	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-7 **	15000	05 01 1984	8.900	15M/05 01 1995	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-8 **	15000	05 01 1984	9.100	15M/05 01 1996	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-9 **	15000	05 01 1984	9.300	15M/05 01 1997	15000	15000
THE NARRAGANSETT BAY WATER QUALITY MGMT DIST COMM LOAN OF 1980 SERIES A-10 **	105000	05 01 1984	8.000	15M/05 01 1998-2004	105000	105000
TOTAL SERIAL BONDS - CAPITAL ISSUE	$ 42700000				$ 39910000	$ 39910000
TOTAL SELF SUPPORTING ENTERPRISE BONDS - NOTES						
GUARANTEED BY STATE	$ 43200000				$ 40410000	$ 40410000

* STATE HAS OPTION TO REDEEM THESE BONDS PRIOR TO MATURITY ON AND AFTER SEPTEMBER 1, 1991. REFER TO BOND ISSUE STATEMENT DATED SEPTEMBER 1, 1981.

** STATE HAS OPTION TO REDEEM THESE BONDS PRIOR TO MATURITY ON AND AFTER MAY 1, 1989. REFER TO BOND ISSUE STATEMENT DATED MAY 1, 1984.

FINANCIAL SECTION

	Exhibit/ Schedule
PUBLIC AUTHORITIES AND CORPORATIONS:	
Combining Balance Sheets.....	J-1
Combining Statement of Revenues, Expenses, and Changes in Fund Equity....	J-2
Combining Statement of Changes in Financial Position.....	J-3

Comments

The information presented in the following financial statements has been compiled from the audited annual financial reports of each individual authority and corporation. For additional information, refer to these reports.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit J-1

COMBINING BALANCE SHEET
PUBLIC AUTHORITIES AND CORPORATIONS

June 30, 1984

ASSETS	R.I. Port Authority and Economic Development Corporation	R.I. Water Resources Board Corporate	R.I. Solid Waste Management Corporation	R. I. Housing and Mortgage Finance Corporation	R.I. Public Transit Authority	R.I. Turnpike and Bridge Authority	R.I. Public Buildings Authority	R.I. Student Loan Authority	R.I. Industrial Facilities Corporation	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Cash	$ 1,349,954	$ 57,498	$ 518,199	$ 16,751,833	$ 2,969,487	$ 435,286	$ 26,876	$ 11,246	$ 44,118	$ 22,164,497	$ 17,172,934
Investments	14,234,306	675,285	691,732	351,041,373	5,800,000	14,914,803	16,667,453	42,398,886	340,661	446,764,499	522,909,112
Receivables (Net of Allowance for Uncollectibles)											
Accounts	842,815		545,929		97,015	14,982			19,435	1,520,176	1,037,226
Accrued Interest				16,284,080	170,349		112,001	2,044,010		18,610,440	15,560,074
Notes and Loans	7,441,667			1,101,009,632				72,670,098		1,181,121,397	1,006,448,885
Due from Other Funds							3,861,500			3,861,500	2,948,000
Due from Other Governments and Agencies					640,296					640,296	533,994
Inventories	78,485				309,564					388,049	660,792
Prepaid Expenses					9,666	17,861	9,655	273,670		310,852	437,623
Land	12,194,045		9,360,381		802,395					22,356,821	21,227,671
Fixed Assets	11,227,093		1,842,062		20,186,107	61,688,332				94,943,594	95,601,256
Accumulated Depreciation	(2,745,961)		(2,400,385)	2,796,544	(8,643,144)					(10,992,946)	(11,576,385)
Other Assets		65,783	1,083,305				119,163	43,350		1,311,601	3,663,552
Amount Available in Debt Service Fund			240,332							240,332	219,060
Rentals Due for Payment of Principal and Current Interest on Revenue Bonds							38,193,335			38,193,335	22,492,829
Net Investment in Direct Financing Lease	3,559,668									3,559,668	5,636,521
Total Assets	$ 48,182,072	$ 798,566	$11,881,555	$1,487,883,462	$22,341,735	$ 77,071,264	$58,989,983	$ 117,441,260	$ 404,214	$1,824,994,111	$1,704,973,144
LIABILITIES											
Vouchers and Accounts Payable	$ 598,724	$ 3,457	$ 128,185	$	$ 423,331	$ 46,563	$	$	$ 22,227	$ 1,222,487	$ 832,451
Due to Other Funds					104,024	6,500,000	3,861,500			10,465,524	10,313,251
Accrued Liabilities	234,874	30,893	308,534	35,857,425	3,189,691	1,740,811	1,162,247	4,993,613		47,518,078	44,567,912
Deferred Revenue		733,733		10,208,700	278,594	433,343			9,926	11,663,896	9,629,495
Notes Payable	3,543,668		1,209,541		6,868,500		9,000,000			20,621,709	7,000,496
Unexpended Funds							11,827,633			11,827,633	
Other Liabilities			375,000	34,785,489	487,939					35,648,428	27,192,496
Reserve for Maintenance						11,492,504				11,492,504	8,277,887
Bonds Payable	397,113		9,473,845	1,301,023,209		51,915,000	32,090,000	107,664,000		1,502,563,167	1,451,039,241
Loans Payable					3,582,000					3,582,000	3,582,000
Total Liabilities	$ 4,774,379	$ 767,673	$11,495,105	$1,381,874,823	$14,934,079	$ 72,128,221	$57,941,380	$ 112,657,613	$ 32,153	$1,656,605,426	$1,562,435,229
FUND EQUITY											
Contributed Capital	$	$	$	$	$17,288,921	$	$	$	$	$ 10,288,921	$ 11,126,003
Retained Earnings (Deficit)			386,450		(3,713,301)					(3,326,851)	(4,332,566)
Fund Balance:											
Other Reserves	28,243,417			103,248,312	832,036	4,943,043				137,266,808	114,484,777
Unreserved	15,164,276	30,893		2,760,327			1,048,603	4,783,647	372,061	24,159,807	21,259,701
Total Fund Equity	$ 43,407,693	$ 30,893	$ 386,450	$ 106,008,639	$ 7,407,656	$ 4,943,043	$ 1,048,603	$ 4,783,647	$ 372,061	$ 168,388,685	$ 142,537,915
Total Liabilities and Fund Equity	$ 48,182,072	$ 798,566	$11,881,555	$1,487,883,462	$22,341,735	$ 77,071,264	$58,989,983	$ 117,441,260	$ 404,214	$1,824,994,111	$1,704,973,144

See Notes 3 and 14 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit J-2

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY
PUBLIC AUTHORITIES AND CORPORATIONS

For the Fiscal Year Ended June 30, 1984

	R.I. Port Authority and Economic Development Corporation	R.I. Water Resources Board Corporate	R.I. Solid Waste Management Corporation	R. I. Housing and Mortgage Finance Corporation	R.I. Public Transit Authority	R.I. Turnpike and Bridge Authority	R.I. Public Buildings Authority	R.I. Student Loan Authority	R.I. Industrial Facilities Corporation	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Revenues:											
Licenses, Fees, Sales and Services	$ 4,897,211	$	$ 4,116,452	$ 2,131,220	$ 7,527,182	$ 6,853,944	$ 170,250	$	$ 179,714	$ 25,875,973	$ 23,868,899
Rental Income	2,787,856				53,373		3,479,191			6,320,420	5,144,611
State of R.I. and Federal Grants	32,157		200,000		11,756,797					11,988,954	11,921,430
Interest Earnings	1,990,407	21,910	142,510	134,079,676	539,342	1,350,074	913,957	13,269,768	27,910	152,335,554	136,566,883
Gain on Bond Redemption						2,000,350				2,000,350	
Other Income	670,984		15,035	46,352	4,201	30,558	408			767,538	1,089,575
Total Revenues	$ 10,378,615	$ 21,910	$ 4,473,997	$ 136,257,248	$19,880,895	$ 10,234,926	$ 4,563,806	$ 13,269,768	$ 207,624	$ 199,288,789	$ 178,591,398
Expenses:											
Supplies, Materials, and Services	$ 7,438,207	$ 1,481	$ 2,414,268	$ 2,829,562	$20,292,038	$ 1,452,772	$ 144,766	$ 1,833,954	$ 93,705	$ 36,500,753	$ 33,023,551
Additions to Reserve for Maintenance						3,400,000				3,400,000	3,600,000
Payment of Guaranteed Loans							1,525,000			1,525,000	1,510,000
Interest on Bonds and Notes	539,753		835,526	110,717,606	418,930	2,411,513	1,954,191	9,987,225		126,864,744	112,458,545
Depreciation, Depletion and Amortization	564,413		998,433	2,853,944	1,174,479		20,671	698,700		6,310,640	5,934,932
Miscellaneous			503				5,338			5,841	24,646
Total Expenses	$ 8,542,373	$ 1,481	$ 4,248,730	$ 116,401,112	$21,885,447	$ 7,264,285	$ 3,649,966	$ 12,519,879	$ 93,705	$ 174,606,978	$ 156,551,674
Net Income (Loss)	$ 1,836,242	$ 20,429	$ 225,267	$ 19,856,136	$(2,004,552)	$ 2,970,641	$ 913,840	$ 749,889	$ 113,919	$ 24,681,811	$ 22,039,724
Other Changes in Fund Equity											
Contributed Capital	383,048				1,397,477					1,780,525	651,439
Net Increase (Decrease) in Fund Equity	$ 2,219,290	$ 20,429	$ 225,267	$ 19,856,136	$ (607,075)	$ 2,970,641	$ 913,840	$ 749,889	$ 113,919	$ 26,462,336	$ 22,691,163
Fund Equity, July 1	41,657,546	10,464	161,183	86,152,503	8,014,731	1,972,402	277,186	4,033,758	258,142	142,537,915	119,846,752
Distribution of Fund Balance	(469,143)						(142,423)			(611,566)	
Fund Equity, June 30	$ 43,407,693	$ 30,893	$ 386,450	$ 106,008,639	$ 7,407,656	$ 4,943,043	$ 1,048,603	$ 4,783,647	$ 372,061	$ 168,388,685	$ 142,537,915

See Note 3 and 14 to Combined Financial Statements.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit J-3

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
PUBLIC AUTHORITIES AND CORPORATIONS

For the Fiscal Year Ended June 30, 1984

	R.I. Port Authority and Economic Development Corporation	R.I. Water Resources Board Corporation	R.I. Solid Waste Management Corporation	R.I. Housing and Mortgage Finance Corporation	R.I. Public Transit Authority	R.I. Turnpike and Bridge Authority	R.I. Public Buildings Authority	R.I. Student Loan Authority	R.I. Industrial Facilities Corporation	Totals Year Ended June 30, 1984	Totals Year Ended June 30, 1983
Sources of Funds											
Licenses, Fees, Sales, and Services	$ 4,185,888	$	$ 4,084,807	$ 3,408,220	$ 7,671,671	$ 6,864,643	$	$	$ 168,549	$ 26,383,778	$ 23,673,341
Rental Income	2,787,856				53,373		3,335,446			6,176,675	5,761,782
Proceeds from Sale of Bonds and Notes			710,812	127,250,302	6,268,500		16,040,544			150,270,158	213,904,674
Interest Earnings	1,990,407	21,910	142,510	131,814,768	368,993	1,337,546	908,865	12,523,512	27,910	149,136,421	137,232,820
Repayment of Loans				73,447,212				3,617,472		77,064,684	75,512,286
State of R.I. and Federal Grants	415,205		200,000		11,439,013					12,054,218	11,860,375
Loans from State of Rhode Island			150,000							150,000	400,000
Capital Grants		670,819			1,336,495					2,007,314	472,781
Other Receipts	670,984		15,035	9,808,604	4,201	31,688	170,658			10,701,170	12,861,722
Total Receipts	$ 10,050,340	$ 692,729	$ 5,303,164	$ 345,729,106	$27,142,246	$ 8,233,877	$20,455,513	$ 16,140,984	$ 196,459	$ 433,944,418	$ 481,679,781
Uses of Funds											
Supplies, Materials, and Services	$ 7,110,105	$ 1,481	$ 2,114,012	$ 3,489,759	$19,630,159	$ 1,490,758	$ 146,917	$ 1,286,606	$ 74,978	$ 35,344,775	$ 33,510,439
Loans Issued				200,824,038				50,719,375		251,543,413	184,912,220
Debt Service	2,640,880		1,885,101	188,241,884	1,202,917	4,916,788	3,362,426	9,987,225		212,237,221	176,369,456
Other Uses			503	395,303	83,500		5,338	547,348		1,031,992	1,442,868
Total Disbursements	$ 9,750,985	$ 1,481	$ 3,999,616	$ 392,950,984	$20,916,576	$ 6,407,546	$ 3,514,681	$ 62,540,554	$ 74,978	$ 500,157,401	$ 396,234,983
Excess of Sources Over (Under) Uses	$ 299,355	$ 691,248	$ 1,303,548	$ (47,221,878)	$ 6,225,670	$ 1,826,331	$16,940,832	$(46,399,570)	$ 121,481	$ (66,212,983)	$ 85,444,798
Other Changes in Financial Position:											
(Increase) Decrease in Investments	(1,789,029)	(635,285)	(50,135)	51,879,206	(5,800,000)	(1,349,226)	(12,208,593)	46,351,091	(114,206)	76,283,823	(75,895,849)
Interfund and Intrafund Transfers	(469,143)		(59,337)			(500,000)				(1,028,480)	(8,110,216)
(Increase) Decrease in Other Assets	2,554,920		(799,986)	(874,102)	(211,592)		(4,717,037)			(4,050,797)	309,333
Increase (Decrease) in Cash	$ 596,103	$ 55,963	$ 394,090	$ 3,783,226	$ 211,078	$ (22,895)	$ 15,202	$ (48,479)	$ 7,275	$ 4,991,563	$ 1,748,066
Cash Balance, July 1	753,851	1,535	124,109	12,968,607	2,758,409	458,181	11,674	59,725	36,843	17,172,934	15,424,868
Cash Balance, June 30	$ 1,349,954	$ 57,498	$ 518,199	$ 16,751,833	$ 2,969,487	$ 435,286	$ 26,876	$ 11,246	$ 44,118	$ 22,164,497	$ 17,172,934

See Notes 3 and 14 to Combined Financial Statements.

STATISTICAL SECTION

(Exhibits S-1 through S-27)

STATISTICAL SECTION

	Exhibit/ Schedule
GENERAL FUND:	
General Fund Revenues - Ten Years	S-1
Chart of Revenues - Ten Years	S-2
General Revenue by Source - Ten Years	S-3
Summary of Principal Sources of General Revenue - Ten Years	S-4
Expenditures - Ten Years	S-5
Chart of Expenditures - Ten Years	S-6
Expenditures by Function - Five Years	S-7
Expenditures by Budget Accounts - Five Years	S-8
Federal Grant Expenditures - Five Years	S-9
Chart of Unreserved Fund Balance - Ten Years	S-10

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-1

GENERAL FUND REVENUES
Ten Year Period Ended June 30, 1984

Fiscal Year	Total Revenues	%	General Revenues	%	Departmental Restricted	%	Federal Grants	%
1975	(11) 560,150,987	9.1	407,943,739	3.4	10,198,043	15.1	(1) 142,009,205	28.9
1976	(11) 641,185,145	14.5	451,995,713	10.8	8,164,465	(19.9)	(2) 181,024,967	27.5
1977	(11) 728,191,718	13.6	517,476,723	14.5	8,339,496	2.1	(3) 202,375,499	11.8
1978	(11) 775,043,457	6.4	542,937,470	4.9	8,902,453	6.8	(4) 223,203,534	10.3
1979	(11) 881,447,251	13.7	626,968,393	15.5	11,206,068	25.9	(5) 243,272,790	9.0
1980	(11) 950,883,014	7.9	657,561,541	4.8	15,496,488	38.2	(6) 277,824,986	14.2
*1981	(11)1,036,019,003	9.0	719,162,602	9.4	11,239,898	(27.5)	(7) 305,616,503	10.0
1982	(11)1,105,992,970	6.8	790,950,416	10.0	12,214,468	8.7	(8) 302,828,086	(.9)
1983	(11)1,160,806,905	5.0	850,342,692	7.5	18,621,321	52.5	(9) 291,842,892	(3.6)
1984	(11)1,272,355,351	9.6	934,949,698	10.0	26,561,371	42.6	(10) 310,844,282	6.5

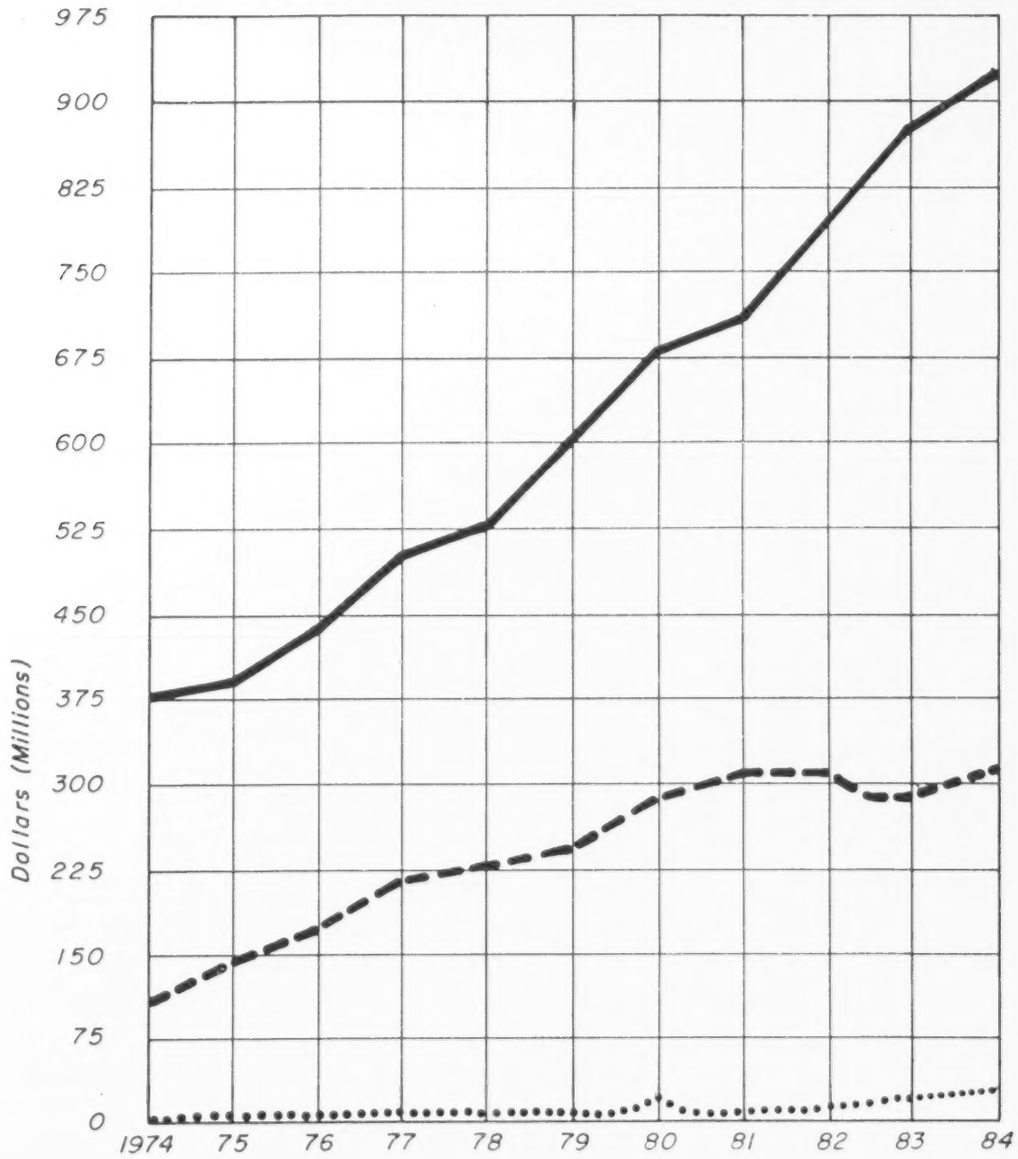
Note: Percentages indicate increase (decrease) from prior year.

(1) Includes Federal Funds of $2,106,018 transferred from the Dept. of Employment Security and the Dept. of Economic Development - EEA and CETA funds.
(2) Includes Federal Funds of $5,441,941 transferred from the Dept. of Economic Development - CETA funds.
(3) Includes Federal Funds of $5,700,965 transferred from the Dept. of Economic Development - CETA funds.
(4) Includes Federal Funds of $8,383,174 transferred from the Dept. of Economic Development - CETA funds.
(5) Includes Federal Funds of $7,436,522 transferred from the Dept. of Economic Development - CETA funds.
(6) Includes Federal Funds of $4,991,895 transferred from the Dept. of Economic Development - CETA funds.
(7) Includes Federal Funds of $2,379,623 transferred from the Dept. of Economic Development - CETA funds.
(8) Includes Federal Funds of $542,024 transferred from the Dept. of Economic Development - CETA funds.
(9) Includes Federal Funds of $135,730 transferred from the Dept. of Economic Development - CETA funds.
(10) Includes Federal Funds of $261,732 transferred from the Dept. of Economic Development - CETA funds.
(11) Includes shared revenue of $9,071,146 - 1975; $9,141,177 - 1976; $12,275,118 - 1977; $13,832,633 - 1978; $10,251,147 - 1979; $9,801,003 - 1980; $2,645,606 - 1981; $216,794 -1983.

*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

Exhibit S-2

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND REVENUES



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit S-3

GENERAL FUND
GENERAL REVENUE BY SOURCE

Ten Year Period Ended June 30, 1984

Fiscal Year	Taxes	Licenses and Fees	Fines and Penalties	Sale and Services	Miscellaneous Revenue
1975	$342,255,282	$3,796,368	$3,017,594	$39,865,366	$ 9,937,983
1976	379,683,727	4,093,645	3,198,461	48,396,092	7,482,611
1977	430,678,538	4,880,487	3,239,084	56,422,727	9,980,769
1978	448,578,134	5,273,833	3,751,816	56,400,563	15,100,490
1979	528.173,025	6,222,228	4,533,318	61,493,067	16,295,608
1980	539,688,448	6,681,375	5,606,197	72,348,233	23,436,285
*1981	602,602,507	7,232,689	5,895,199	77,857,295	23,109,306
1982	664,557,767	9,167,448	7,884,545	86,409,836	22,930,819
1983	714,945,405	11,013,140	9,333,640	94,163,869	20,669,844
1984	791,521,183	12,040,276	12,012,094	94,480,775	24,895,370

*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
SUMMARY OF PRINCIPAL SOURCES OF GENERAL REVENUE OF THE STATE
EXCLUSIVE OF FEDERAL GRANTS
LAST TEN FISCAL YEARS

Exhibit S-4

	Years Ended June 30									
	1984*	1983*	1982*	1981	1980	1979	1978	1977	1976	1975
Motor Vehicles - Registration and Licenses	$ 17,922,122	$ 17,118,363	$ 14,050,020	$ 17,061,948	$ 16,676,211	$ 16,864,806	$ 16,409,588	$ 16,074,524	$ 15,489,705	$ 15,107,893
(1)Gasoline Tax	45,970,102	43,326,431	46,439,518	39,823,708	39,259,853	42,603,345	41,438,785	40,736,650	39,980,551	31,827,514
(2)Tax on Savings Banks, Trust Companies, etc.	6,286,620	7,724,600	7,261,758	6,259,586	6,280,132	5,975,227	5,609,447	5,737,619	5,287,476	4,640,533
Inheritance Tax	9,311,515	8,434,273	10,058,781	16,039,438	11,735,809	12,224,517	10,993,550	7,399,566	9,590,725	7,703,197
(3)Taxes on Fees - Pari-Mutuel Betting										
(State's Share)	5,294,147	5,404,932	5,356,564	4,610,809	5,179,718	4,201,175	3,636,060	1,182,454	2,822,684	4,906,032
(4)Cigarette Tax	29,309,836	29,474,340	26,669,519	25,042,741	24,364,567	24,329,355	24,076,161	24,392,728	24,396,052	18,378,814
Tax on Insurance Companies	16,390,628	14,457,142	15,621,673	13,766,501	12,520,575	12,082,558	11,320,598	9,781,858	7,904,567	7,497,433
Tax on Breakage - Pari-Mutuel Betting	201,108	224,180	219,356	208,271	229,664	213,211	245,442	72,114	292,978	502,327
(5)Income Tax - Financial Institutions	(2,043,361)	1,802,727	1,372,188	1,587,535	1,900,335	2,339,741	2,736,802	2,940,989	2,587,042	1,704,855
(6)Sales and Use Tax	245,554,863	213,773,823	193,267,854	179,639,484	168,992,989	158,570,290	140,600,799	141,770,320	111,328,412	103,431,169
(7)Business Corporation Tax	57,020,363	40,651,306	51,101,476	48,827,951	51,719,710	53,510,611	40,872,568	37,900,766	33,193,246	34,947,403
(8)Personal Income Tax	284,148,650	263,699,420	212,751,893	194,836,527	153,846,672	153,192,945	111,964,974	103,753,125	93,162,737	79,632,419
(9)Gross Earnings - Public Utilities	58,881,615	50,912,877	53,916,683	44,463,323	36,737,218	31,811,365	29,286,676	29,124,339	24,620,976	23,711,689
(10)Alcoholic Beverage Import Fees	7,637,442	7,516,290	7,416,301	7,526,257	7,218,304	7,320,238	7,345,952	6,997,814	7,439,201	6,879,729
(11)Public Service Corporation Tax			10,103,650							
(12)Gross Earnings Tax - Petroleum Companies	5,196,558	6,926,338	5,721,234							

TAX RATE CHANGES

(1) Effective June 1, 1975, the tax rate was increased from 8c to 10c per gallon (Ch. 260, P.L. 1975). Effective June 1, 1981, the tax rate was changed to 10% of the average wholesale selling price, but not less than 10c per gallon (Ch. 186, P.L. 1981). Effective April 1, 1983, the tax rate was increased to 11% of the wholesale selling price, but not less than 13c per gallon (Ch. 2, P.L. 1983). Effective July 1, 1983, 1½c of the tax imposed is to be used for making appropriations for the financial support of the Rhode Island Public Transit Authority (Ch. 167, P. L. 1983).

(2) Effective May 11, 1984, a banking institution shall not be subject to this tax if such institution has a net worth equal to or less than three percent of its assets. This provision shall expire on October 15, 1985.

(3) Effective May 12, 1977, rates on Horse Racing were changed from a sliding scale of 6% to 9%, to rates of 3% on Win, Show, Place wagering and 6% on the multiple form wagering (Ch. 147, P.L. 1977).

(4) Effective June 1, 1975, increased from 13c to 18c per package (Ch. 260, P.L. 1975). Effective March 15, 1982 increased to 23c per package (Ch. 9, P.L. 1982).

(5) On January 24, 1983, the U.S. Supreme Court found in the Memphis Bank and Trust Co. vs. Garner, Shelby County Trustee, et. al. case that Tennessee's local excise tax on bank earnings was discriminatory. This resulted from the inclusion of earnings from U.S. obligations, but not from earnings from Tennessee obligation in the definition of taxable income. As a result of this decision, Rhode Island's taxable income now excludes earnings from U.S. obligations. Since a number of institutions filed amended returns reflecting this change in definition during Fiscal Year 1984 for the prior two tax years, revenue collections reflect the excess of refunds issued over taxes received.

(6) Effective January 1, 1975, Sales Tax on trade-in of passenger vehicles included in exemptions. Tax on Manufacturers' Machinery reduced to 4% for 1975; this reduction continues at 20% until exhausted. Effective June 1, 1976, increased from 5% to 6% (Ch. 198, P.L. 1976 and Ch. 200, P.L. 1977). Effective June 1, 1977, clothing and domestic water were included in exemptions (Ch. 200, P.L. 1977). Effective May 19, 1982, sale of a boat to a non-resident and sales to nonprofit organized bands for persons under age 18 were added to exemptions (Ch. 320, P.L. 1982).

(7) For the period, January 1, 1983 through December 31, 1983, the rate increased from 8% to 9% of net income, and 8% thereafter (Ch. 2, P.L. 1983).

(8) Effective for each taxable year ending after December 31, 1974, the rate increased from 15% to 17% of taxpayers' Federal Income Tax Liability. On 7/1/75, the withholding rate was set at 17 2/3% through December 31, 1975 (Ch. 260, P.L. 1975). Effective for each taxable year ending after December 31, 1977, the rate increased to 19%. On 7/1/78, the withholding rate was set at 20% through December 31, 1978 to provide an effective rate of 19% for the year (Ch. 205, P.L. 1978). The 1980 Session of the Legislature provided for rebate of 1979 Income Taxes. The receipts for Fiscal Year 1980 have been adjusted by the amount of $8,500,000 to reflect the estimated liability for this rebate (Ch. 146, P.L. 1980). The Tax Administrator set the rate of 19.24% of taxpayers' Federal Income Tax Liability for the calendar year 1981 and 21.9% for 1982. Effective January 1, 1983 through June 30, 1983, the rate increased to 27.5%; the rate for July 1, 1983 was set at 26% making an effective rate for 1983 of 26.75% (Ch. 167, P.L. 1983). On July 1, 1984, the rate was set at 25% making an effective rate for 1984 of 25.5% (Ch. 245, P.L. 1984).

(9) Legislation was enacted during the 1983 Session of the General Assembly providing for the following changes in the rates of taxation: (a) for telephone corporations effective July 1, 1983, an increase in the rate from 8% to 10% of gross earnings to be reduced to 9% effective July 1, 1985, and 8% effective July 1, 1986; and (b) for public service cable corporations, a rate of 8% effective July 1, 1983.

(10) Effective May 10, 1978, the fee on cordials and cocktails of under 50 proof was reduced from $2.50 to $1.00. Effective July 1, 1983 the fee on cordials under 50 proof was increased from $1.00 to $2.50. During Fiscal Year 1984, such tax revenues were deposited in a restricted account and were used for appropriations in support of designated health organizations.

(11) As originally enacted, a tax was imposed on the tangible personal property of public service corporations to be initially effective for those fiscal years beginning July 1, 1982 and thereafter, which tax is to be transferred to the cities and towns. Legislation enacted during the 1982 Legislative Session, moved the imposition of the tax ahead by one year and for that year only, all receipts collected from this tax were retained by the State for its general purposes (Ch. 200, P.L. 1982).

(12) A tax of 1% on gross earnings of petroleum applied to calendar years beginning on January 1, 1982 and thereafter (Ch. 9 and 344, P.L. 1982). Effective July 1, 1983, 6% of the 1% tax ($3,000,000 maximum annually) is to be deposited into a restricted account to be used by the Department of Transportation for the resurfacing and rehabilitation of highways (Ch. 312, P.L. 1982). Effective January 1, 1984, "gross earnings" does not include those earnings from sales of fuel used in the heating of homes and residential premises.

*Beginning in 1981, the modified-accrual basis of reporting revenues was changed to reflect revenue recognition in accordance with Statement 1, Principles of Recording Revenues on the Accrual Basis.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-5

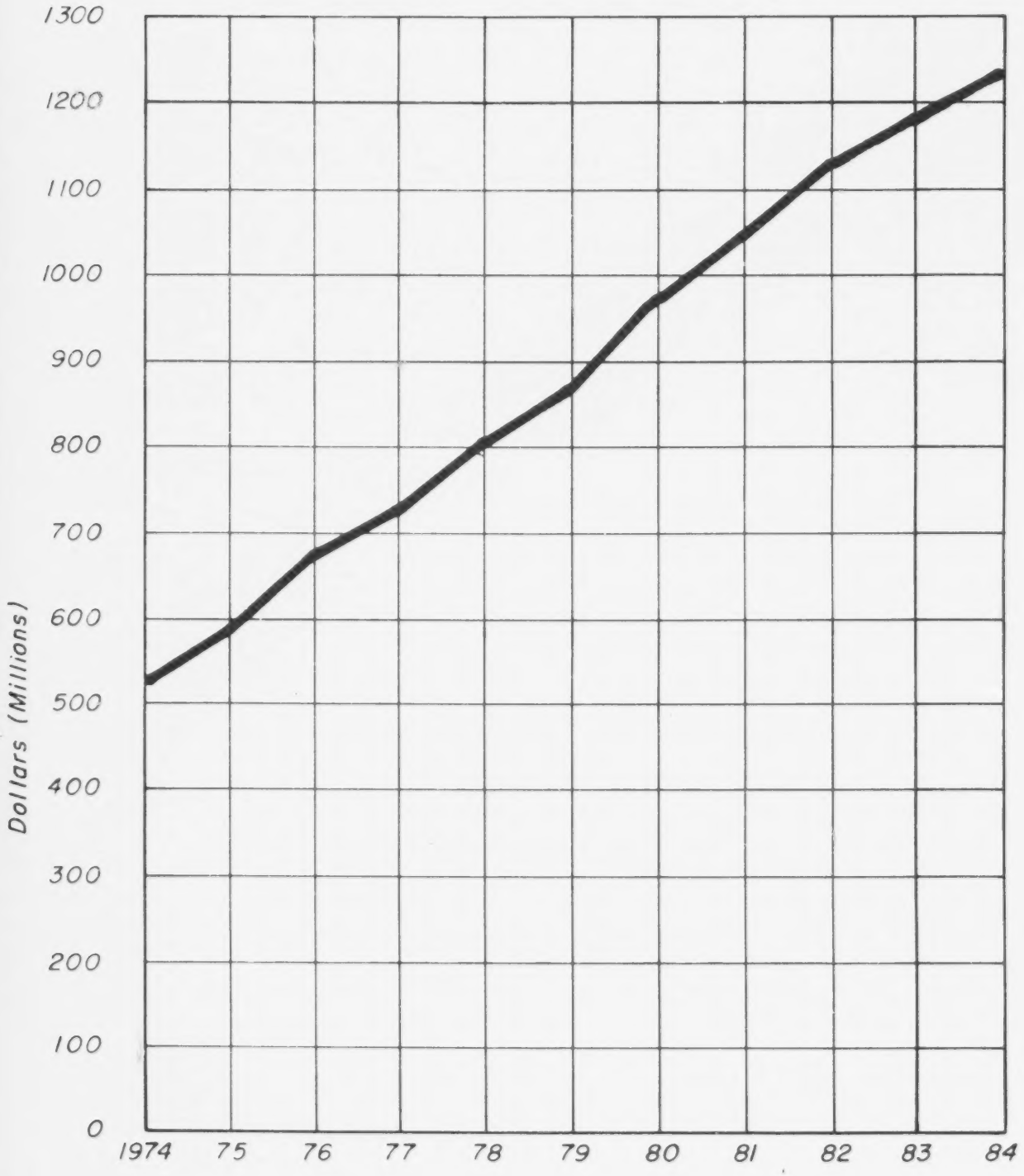
GENERAL FUND
EXPENDITURES
Ten Year Period Ended June 30, 1984

Fiscal Year	General	(1) %	Federal Grants	(1) %	Departmental Restricted and Interfund Transfers	(1) %	(Exhibit S-8) Total Expenditures	(1) %
1975	$422,240,051	11.0	$142,465,186	25.0	$ 11,800,835	27.6	576,506,072	14.5
1976	460,494,488	9.1	176,993,804	24.2	13,701,866	16.1	651,190,158	13.0
1977	504,388,180	9.5	196,869,436	11.2	13,406,250	(2.2)	714,663,866	9.7
1978	566,370,609	12.3	218,744,889	11.1	17,365,833	29.5	802,481,331	12.3
1979	607,400,721	7.2	237,366,985	8.5	19,972,368	15.0	864,740,074	7.8
*1980	675,385,979	11.1	278,367,335	17.3	19,611,224	(1.8)	973,364,538	12.6
1981	756,451,958	12.0	296,711,996	6.6	13,930,796	(29.0)	1,067,094,750	9.6
1982	821,246,910	8.6	300,773,975	1.4	12,519,735	(10.1)	1,134,540,620	6.3
1983	858,299,233	4.5	295,354,631	(1.8)	17,260,068	37.9	1,170,913,932	3.2
1984	901,640,363	5.1	313,971,776	6.3	26,219,027	51.9	1,241,831,166	6.1

(1) Percentages indicate increase (decrease) from prior years.

*Restated.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND EXPENDITURES



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-7

GENERAL FUND
EXPENDITURES BY FUNCTION
FIVE YEAR PERIOD ENDED JUNE 30, 1984

	1984	1983	1982	1981	1980
INDIVIDUAL AND FAMILY DEVELOPMENT					
Health	$ 419,828,791	$ 395,457,357	$ 374,759,903	$ 340,977,199	$317,165,156
Social Assistance	217,989,103	203,815,635	209,117,180	196,622,109	172,007,663
Education	354,702,543	331,654,197	309,199,042	293,671,227	264,951,827
Total - Individual and Family Development	$ 992,520,437	$ 930,927,189	$ 893,076,125	$ 831,270,535	$754,124,646
ECONOMIC DEVELOPMENT					
Employment Resources	$ 21,503,198	$ 21,915,072	$ 25,151,165	$ 38,094,408	$ 43,841,266
Natural Resources	18,505,627	18,814,257	20,345,437	17,637,746	15,473,229
Business Resources	11,367,047	10,886,101	9,816,128	9,233,170	5,883,992
Total - Economic Development	$ 51,375,872	$ 51,615,430	$ 55,312,730	$ 64,965,324	$ 65,198,487
PUBLIC SAFETY					
Highway Safety	$ 8,184,727	$ 8,188,281	$ 8,117,279	$ 7,922,609	$ 6,940,191
Crime Prevention	16,022,163	14,316,894	14,775,478	13,854,310	13,747,206
Civil and State Defense	4,651,216	4,364,893	5,722,493	3,498,889	2,660,514
Industrial Safety	696,942	607,534	500,453	446,230	382,010
Water and Recreational Safety	254,167	248,165	318,383	362,218	854,258
Fire Protection	2,053,193	2,041,801	1,958,301	1,750,286	1,728,679
Total - Public Safety	$ 31,862,408	$ 29,767,568	$ 31,392,387	$ 27,834,542	$ 26,312,858
TRANSPORTATION					
Highway System	$ 39,999,005	$ 36,948,801(1)	$ 39,944,581(1)	$ 37,231,922(1)	$ 39,520,174(1)
Air Transport System	9,132,215	8,098,068	5,635,751	5,182,191	4,409,141
Motor Bus System	12,017,392	11,714,674(1)	12,021,023(1)	10,617,960(1)	9,212,547(1)
Water Transport System	6,416	8,200	9,113	12,251	9,859
Rail Transport System	121,726	182,992	58,250	914,304	393,415
Total - Transportation	$ 61,276,754	$ 56,952,735	$ 57,668,718	$ 53,958,628	$ 53,545,136
COMPREHENSIVE SUPPORT					
Executive	$ 9,698,280	$ 9,161,588	$ 8,918,010	$ 8,669,209	$ 6,442,321
Administration	28,700,290	28,748,978	28,557,420	26,505,707	23,086,844
Community Affairs	26,168,003	26,914,072	26,556,347	25,768,230	22,491,119
Legislative	6,933,865	7,250,554	5,860,520	5,268,417	4,575,983
Judicial	20,609,887	19,144,914	19,483,544	18,450,718	14,939,980
Election Board	1,572,131	1,782,051	902,412	1,347,080	849,687
Consumer Protection	268,629	260,246	256,117	224,898	180,636
Miscellaneous	10,844,610	8,388,607	6,556,290	2,831,462	1,616,841
Total - Comprehensive Support	$ 104,795,695	$ 101,651,010	$ 97,090,660	$ 89,065,721	$ 74,183,411
TOTAL	$1,241,831,166	$1,170,913,932	$1,134,540,620	$1,067,094,750	$973,364,538

(1) Adjusted for proper comparisons.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-8-1

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1984

Budget Accounts	Years Ended June 30 1984	1983	1982	1981	1980
PERSONAL SERVICES					
Classified	$189,699,698	$185,406,898	$190,188,148	$183,609,175	$162,539,802
Unclassified	39,585,625	37,633,166	37,424,799	34,767,134	31,299,018
Non-Classified	7,205,200	6,988,110	7,537,073	7,288,455	6,527,078
Special	18,095,663	17,421,842	18,725,677	15,913,989	13,985,438
Total	$254,586,186	$247,450,016	$253,875,697	$241,578,753	$214,351,336
Employee Benefit Programs					
Employees' Retirement	$ 28,116,746	$ 24,863,437	$ 22,957,705	$ 18,333,633	$ 14,462,535
Social Security (F.I.C.A.)	14,815,868	14,017,200	14,167,537	12,874,818	10,913,932
Unemployment Compensation - State Employees	1,178,326	1,625,269	2,014,961	1,481,247	2,373,803
Employees' Medical Insurance	22,291,602	20,938,164	15,908,218	12,431,371	10,182,019
Employees' Group Life Insurance		54,865	113,752	106,434	129,170
Teachers' Insurance and Annuity Association	15,989	16,038	23,428	23,022	21,739
Total - Employee Benefit Programs	$ 66,418,531	$ 61,514,973	$ 55,185,601	$ 45,250,525	$ 38,083,198
Total - Personal Services	$321,004,717	$308,964,989	$309,061,298	$286,829,278	$252,434,534
OPERATING SUPPLIES AND EXPENSES					
General and Office Expense					
Postage	$ 2,140,517	$ 2,093,409	$ 2,065,324	$ 1,881,699	$ 1,777,159
Telephone and Telegraph	4,854,829	4,346,726	4,026,392	3,192,592	2,852,293
Office Expense	1,337,426	1,120,926	1,140,600	1,222,425	1,220,616
Dues and Subscriptions	772,081	627,617	620,485	556,534	532,277
Freight, Cartage and Express	624,964	865,425	395,601	700,773	469,199
Insurance	1,187,224	1,284,604	1,457,296	1,138,166	1,227,158
Total - General and Office Expense	$ 10,917,041	$ 10,338,707	$ 9,705,698	$ 8,692,189	$ 8,078,702

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1984

Exhibit S-8-2

Budget Accounts	Years Ended June 30 1984	1983	1982	1981	1980
OPERATING SUPPLIES AND EXPENSES (Cont.)					
Printing, Binding, and Advertising	$ 3,537,691	$ 3,270,023	$ 3,211,375	$ 3,606,338	$ 2,864,730
Travel					
Personnally-Owned Cars	$ 1,382,367	$ 1,543,128	$ 1,679,841	$ 1,886,443	$ 1,842,244
Out-of-State	741,429	558,083	550,991	782,738	832,346
Other Travel	165,245	127,648	106,932	136,143	128,069
Total Travel	$ 2,289,041	$ 2,228,859	$ 2,337,764	$ 2,805,324	$ 2,802,659
Automotive Expense	$ 5,110,140	$ 5,319,528	$ 5,064,788	$ 4,762,635	$ 4,849,609
Repairs					
Repairs and Maintenance - Buildings and Structures	$ 2,652,411	$ 2,508,504	$ 2,135,579	$ 2,420,234	$ 3,774,560
Repairs and Maintenance - Highways and Walks	1,034,513	766,135	961,212	804,670	1,855,419
Other Repairs	1,550,217	1,260,154	1,139,743	1,053,358	1,022,429
Total - Repairs	$ 5,237,141	$ 4,534,793	$ 4,236,534	$ 4,278,262	$ 6,652,408
Equipment - Replacements					
Automotive Equipment	$ 454,874	$ 136,760	$ 151,703	$ 231,878	$ 744,730
Building and Plant Equipment	134,002	76,938	177,172	8,559	81,763
Construction Equipment	304,966		4,544	185,861	191,904
Educational and Recreational Equipment	16,116	4,809	4,921	16,337	59,648
Farm Equipment and Livestock		59	2,261	1,696	3,892
Household Furniture and Equipment	70,902	21,536	18,848	44,106	74,234
Medical, Surgical, and Laboratory Equipment	26,089	27,492	7,354	9,255	90,060
Office Furniture and Equipment	177,402	67,946	50,384	71,746	159,129
Other Equipment - Replacements	85,289	29,388	23,170	40,200	67,872
Total - Equipment - Replacements	$ 1,269,640	$ 364,928	$ 440,357	$ 609,638	$ 1,473,232

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1984

Exhibit S-8-3

Budget Accounts	Years Ended June 30 1984	1983	1982	1981	1980
OPERATING SUPPLIES AND EXPENSES (Cont.)					
Rentals					
Rentals of Outside Property	$ 6,702,363	$ 4,967,443	$ 5,731,743	$ 5,083,740	$ 3,302,048
Rental of Equipment	4,313,138	4,185,007	4,481,743	3,773,015	2,749,079
Rental of Clothing	16,283	12,315	6,464	16,835	16,036
Total - Rentals	$ 11,031,784	$ 9,164,765	$ 10,219,950	$ 8,873,590	$ 6,067,163
Food	$ 13,692,793	$ 13,795,321	$ 14,135,675	$ 15,972,537	$ 15,029,040
Fuel	$ 8,573,997	$ 7,746,554	$ 8,556,076	$ 8,387,308	$ 6,676,117
Light, Heat, Power, and Water	$ 5,841,937	$ 5,145,893	$ 4,919,257	$ 4,339,333	$ 3,645,588
Clothing and Clothing Materials	$ 901,415	$ 837,595	$ 986,943	$ 915,354	$ 855,483
Special Supplies and Expenses					
Patients' Linens	$ 63,153	$ 88,729	$ 74,385	$ 100,152	$ 55,024
Agricultural, Horticultural, and Fishery	114,386	89,568	111,608	121,450	119,578
Educational and Recreational	456,539	482,166	503,836	609,067	649,204
Household, Laundry, and Cleaning	1,399,941	1,291,139	1,314,134	1,251,784	1,220,670
Medical, Surgical, and Laboratory	3,328,449	3,283,885	3,187,969	3,318,586	3,452,732
Military	46,474	43,526	49,757	57,143	41,241
Highway Safety and Landscaping	2,376,847	1,885,387	1,924,752	1,797,136	1,549,366
Building and Machinery	305,172	368,127	326,904	368,933	332,164
Central Services (Data Processing, etc.)	4,865,253	4,483,479	4,812,615	4,987,511	4,620,862
Medicines and Drugs	1,614,513	1,523,153	1,401,609	1,208,871	1,130,331
Management Information Services - Educational Facilities	379	1,364	122,500	42,333	5,137
Staff Education	175,032	174,905			
Total - Special Supplies and Expenses	$ 14,745,138	$ 13,715,428	$ 13,830,069	$ 13,862,966	$ 13,176,309
Central Laundry Services	$ 1,630,979	$ 1,768,171	$ 1,919,973	$ 1,822,128	$ 1,595,747
Audit Costs - Federal Grants	$ 310,545	$	$	$	$
Other Operating Supplies and Expenses	$ 1,488,972	$ 1,966,822	$ 1,735,832	$ 1,570,506	$ 2,317,499
Purchase of Services from Statewide Planning Program	$ 708,514	$ 818,576	$ 816,035	$ 789,113	$ 773,533
Total - Operating Supplies and Expenses	$ 87,287,768	$ 81,015,963	$ 82,116,326	$ 81,287,221	$ 76,857,819

Exhibit S-8-4

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1984

Budget Accounts	Years Ended June 30 1984	1983	1982	1981	1980
CAPITAL OUTLAYS					
Automotive Equipment	$ 65,220	$ 58,967	$ 106,291	$ 109,300	$ 191,538
Building and Plant Equipment	70,987	52,537	31,369	83,869	362,104
Construction Equipment	1,350	12,030	4,443	4,876	6,048
Educational and Recreational Equipment	825,333	574,970	743,478	838,315	482,613
Farm Equipment and Livestock	296		10,314	1,059	5,840
Household Furniture and Equipment	57,673	40,316	73,465	85,897	226,555
Medical, Surgical, and Laboratory	146,917	86,862	142,060	35,457	302,842
Office Furniture and Equipment	1,194,986	481,761	440,219	580,223	1,118,208
Other Equipment - Additional	337,188	137,239	233,155	433,282	522,448
Buildings and Other Structures	1,297,462	1,106,679	2,519,096	2,547,827	1,849,228
Highway Construction	3,272,823	1,757,168	789,429	964,590	968,594
Improvements Other Than Buildings	1,006,186	399,824	952,827	294,841	404,955
Land	516,647	231,174	899,433	935,548	778,370
Total - Capital Outlays	$ 8,793,068	$ 4,939,527	$ 6,945,579	$ 6,915,084	$ 7,219,343
GRANTS AND CLAIMS					
Medical Assistance	$236,018,276	$220,430,330	$202,538,397	$181,822,055	$155,717,198
Aid to the Aged, Blind, or Disabled	7,952,632	7,376,482	7,055,704	6,542,452	5,721,333
Aid to Families of Dependent Children	67,069,316	65,090,855	76,844,373	76,401,971	72,549,237
General Public Assistance	23,583,339	22,519,671	20,538,227	23,328,504	17,249,497
Support of State Dependents and Delinquents	17,647,033	15,664,618	9,895,985	11,209,903	9,854,535
Promotion of Public Education	199,971,555	187,314,603	171,801,014	160,167,330	144,078,126
Workers' Compensation - State Employees	9,969,837	7,318,621	6,100,312	3,652,350	3,321,587
Teachers' Pensions	21,034,093	17,209,344	14,809,368	11,482,217	9,499,571
State Aid to Cities and Towns	2,436,118	4,171,662	4,132,639	3,741,253	3,030,789
Construction and Support of Hospitals		24,423			219,142
Support of Certain Organizations	68,784	60,200	22,627	16,048	
Other Grants and Claims	93,593,302	89,637,730	96,499,590	95,100,382	98,512,315
Certain Pension and Retirement Costs	1,658,825	1,518,958	1,209,068	1,028,053	823,110
Total - Grants and Claims	$681,003,110	$638,337,497	$611,447,304	$574,492,518	$520,576,440

Exhibit S-8-5

GENERAL FUND
COMPARATIVE SUMMARY OF EXPENDITURES
BY BUDGET ACCOUNTS
FIVE YEAR PERIOD ENDED JUNE 30, 1984

Budget Accounts	Years Ended June 30 1984	1983	1982	1981	1980
FIXED CHARGES AND MISCELLANEOUS					
(1)Interest on Bonds, etc.	$ 19,642,610	$ 17,591,024	$ 14,374,307	$ 10,126,079	$ 9,094,268
Serial Bond Payments	19,829,611	21,102,778	19,060,000	19,580,000	19,436,703
Other	673,072	721,037	922,993	1,402,962	759,633
Total - Fixed Charges and Miscellaneous	$ 40,145,293	$ 39,414,839	$ 34,357,300	$ 31,109,041	$ 29,290,604
TRANSFER OF FUNDS					
Interfund Transfers	$ 103,597,210	$ 98,241,117	$ 90,612,813	$ 86,461,608	$ 79,264,635
(2)Adjustments for Accruals					7,721,163
TOTAL EXPENDITURES	$1,241,831,166	$1,170,913,932	$1,134,540,620	$1,067,094,750	$973,364,538

(1) Includes interest payment of $773,923 in 1980 for the R. I. Turnpike and Bridge Authority.

(2) Adjusted to reflect additional accounts payable because of change to accrual method of accounting.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

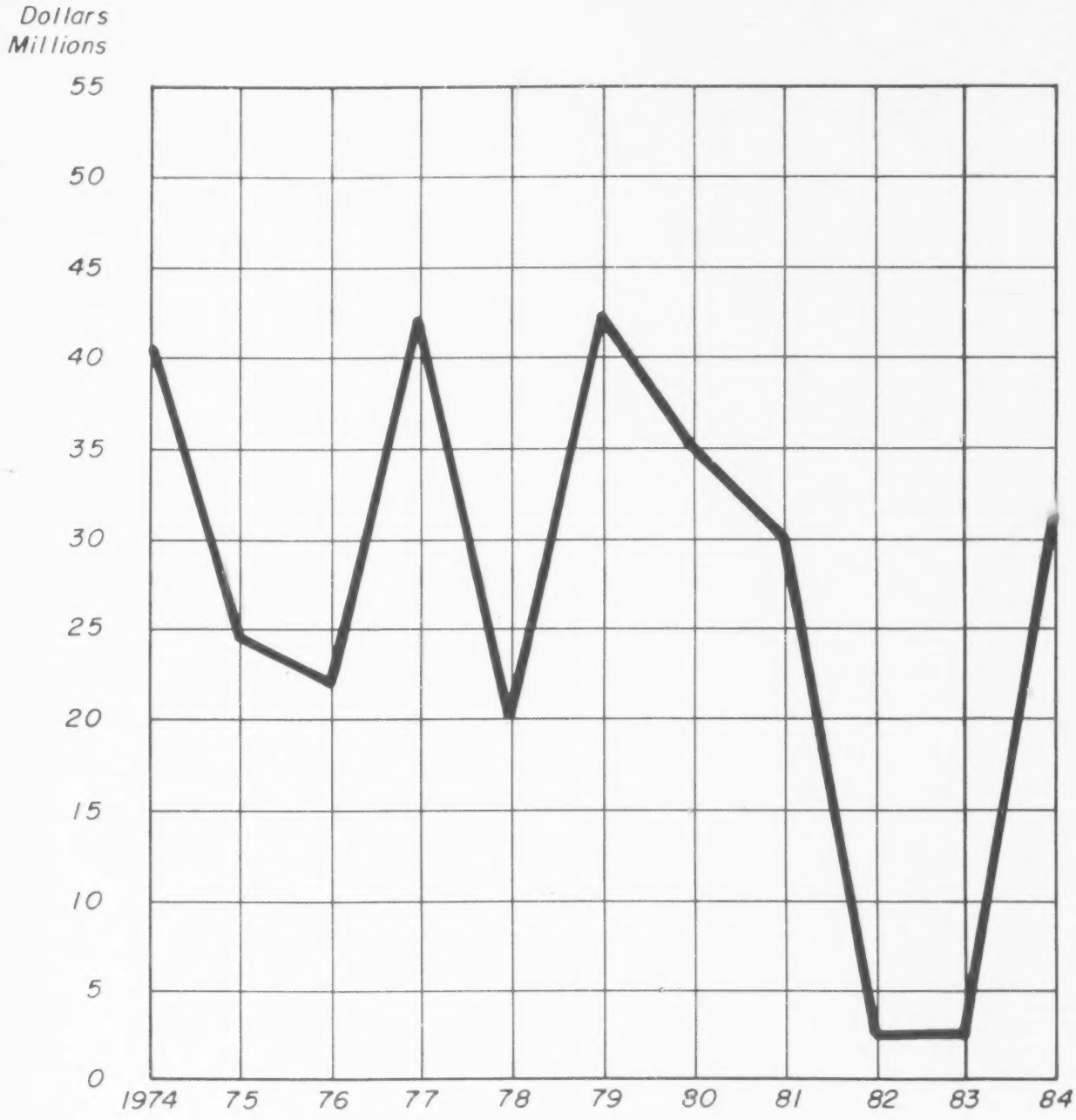
Exhibit S-9

GENERAL FUND
FEDERAL GRANT EXPENDITURES
Five Year Period Ended June 30, 1984

Department	Years Ended June 30				
	1984	1983	1982	1981	1980
Mental Health, Retardation and Hospitals	$ 5,361,329	$ 4,266,308	$ 2,319,177	$ 2,545,801	$ 2,726,174
Health	11,056,474	9,688,132	10,592,538	10,832,587	9,551,072
Social and Rehabilitative Services	205,678,851	195,127,903	194,080,898	181,534,156	161,206,306
Corrections	14,710				
Elementary and Secondary Education	32,741,480	30,143,129	31,169,640	34,236,321	30,355,896
State Library Services	643,128	489,698	470,853	480,016	452,025
Labor	46,135	58,224	49,786	75,777	105,235
Environmental Management	5,741,757	5,961,875	6,124,720	5,520,925	4,487,295
Business Regulation					332,372
Transportation	10,627,623	8,890,249	7,640,036	6,646,231	6,958,309
Executive	4,041,919	5,003,569	8,443,836	8,040,645	8,871,259
State	118				
Attorney General	372,503	351,639	376,152	459,028	463,017
Administration	223,233	298,088	566,574	573,953	577,175
Community Affairs	20,140,923	16,560,154	16,657,516	15,470,732	10,527,511
Legislative					256
Other Commissions and Agencies	2,004,033	1,660,386	2,879,889	2,581,032	2,121,069
Economic Development	9,274,831	10,648,381	13,886,499	22,796,930	30,357,371
Elderly Affairs	4,326,624	4,306,033	4,540,721	4,447,367	3,708,692
Children and Their Families	1,628,300	1,864,028	863,966	470,495	542,190
(1)Office of Higher Education	47,805	36,835	111,174		
Total	$313,971,776	$295,354,631	$300,773,975	$296,711,996	$273,343,224

(1) New Department - formerly part of Board of Regents for Education.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GENERAL FUND
UNRESERVED FUND BALANCE



STATISTICAL SECTION

	Exhibit/ Schedule
STATE ASSISTANCE CLASSIFIED BY CITIES AND TOWNS - (GENERAL FUND):	
Statement of Certain Expenditures for State Assistance to Cities and Towns.....	S-11
Statement of Expenditures for School Operations - Five Years.....	S-12
Statement of State Aid to Cities and Towns - Five Years.....	S-13
Statement of State Aid to Cities and Towns - Alcoholic Beverage Tax - Five Years.....	S-14
Statement of State Aid to Cities and Towns - Pari-Mutuel Betting - Five Years.....	S-15
Statement of Payments of Fines and Penalties to Cities and Towns - Five Years.....	S-16

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-11-1

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS
For the Fiscal Year Ended June 30, 1984

City or Town	Firefighters Incentive	Municipal Police Incentive	Maintenance of State Highways	Intangible Personal Property Tax Reimbursement	Manufacturers' Inventory Tax Reimbursement	Manufacturers' Machinery and Equipment Tax Reimbursement	School Operations
Barrington	$ 17,969	$ 43,089	$ 10,000	$ 52,022	$ 10,136	$ 35,243	$ 2,957,517
Bristol		32,340	10,000	40,194	26,438	91,934	3,933,956
Burrillville		10,772	10,000	3,380	7,309	25,417	4,008,870
Central Falls	24,589	63,164	10,000	2,451	56,845	197,667	4,485,397
Charlestown		4,896	10,000	1,716	517	1,796	771,488
Coventry	7,566	79,322		3,827	8,878	30,867	6,925,642
Cranston	102,138	251,358	10,000	93,796	222,317	773,044	10,701,566
Cumberland	8,511	55,820	10,000	6,785	25,504	137,051	6,178,909
East Greenwich	15,520	27,820	10,000	5,803	25,801	89,719	2,316,852
East Providence	36,883	107,827	10,000	39,484	109,813	381,840	6,363,811
Exeter			10,000	5,151	203	708	
Foster		2,938	10,000	209			485,473
Glocester		1,959	10,000	1,461			1,045,263
Hopkinton		1,959	10,000	1,545	13,792	47,955	2,773,166
Jamestown		4,896	10,000	828			556,491
Johnston	22,338	57,778	10,000	5,455	10,144	35,275	4,007,413
Lincoln	4,728	45,047	10,000	1,885	44,346	154,196	2,773,690
Little Compton		3,917	10,000	11,893			486,764
Middletown	5,674	59,737	10,000	12,407	530	1,841	3,527,935
Narragansett	17,969	37,703	10,000	22,963	2,309	8,034	1,555,384
Newport	68,092	159,135	10,000	80,008	20,569	71,520	5,905,029
New Shoreham			10,000	818			115,185
North Kingstown	21,751	53,647	10,000	21,019	52,830	183,698	4,795,034
North Providence	11,349	41,620	10,000	5,596	50,179	174,484	3,771,425
North Smithfield		5,876	10,000	1,944	44,088	153,301	1,943,432
Pawtucket	121,052	186,555	10,000	60,519	380,858	1,324,319	15,272,542
Portsmouth	10,403	23,993	10,000	8,060	43,730	152,058	2,889,167
Providence	379,879	464,197	10,000	981,583	597,344	2,077,092	34,800,815
Richmond			10,000	1,121	10,463	36,380	1,442,967
Scituate		33,304	10,000	778	2,508	8,721	1,577,608
Smithfield	14,186	33,296	10,000	647	32,807	114,074	2,768,810
South Kingstown		34,765	10,000	28,549	8,480	29,485	2,949,772
Tiverton	5,674	24,482	10,000	5,906	720	2,507	3,773,131
Warren		18,607	10,000	3,152	9,776	33,991	2,382,430
Warwick	149,424	200,623	10,000	99,116	118,997	413,779	16,910,991
Westerly		63,828	10,000	24,251	8,415	29,257	2,674,491
West Greenwich			10,000		170	590	
West Warwick	28,371	81,280	10,000	12,944	27,139	94,367	5,712,764
Woonsocket	86,197	123,390	10,000	13,369	119,800	416,575	13,636,288
Chariho Regional School District							283,763
Exeter-West Greenwich Regional School District							1,836,239
Foster-Glocester Regional School District							1,790,341
(1)School Lunch Programs							16,776,821
Total	$ 1,160,263	$2,440,940	$ 380,000	$ 1,662,635	$ 2,093,755	$ 7,328,785	$209,864,632

(1) Refer to Note (1) on Exhibit S-12.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-11-2

STATEMENT OF CERTAIN EXPENDITURES FOR STATE ASSISTANCE TO CITIES AND TOWNS
For the Fiscal Year Ended June 30, 1984

City or Town	State Aid	SHARED REVENUES						Total Disbursements to Cities and Towns
		Public Service Corporation Tax	Mfg. of Alcoholic Beverages	Dog Racing Taxes	Jai Alai	Beach Fees	Fines and Penalties	
Barrington	$ 61,714	$ 180,515	$ 26	$ 53,808	$ 12,611	$	$ 4,035	$ 312,709
Bristol	37,056	224,650	33	39,643	10,636		8,920	320,938
Burrillville	26,054	146,919	21	22,830	5,923		1,125	202,872
Central Falls	24,527	189,680	27	14,530	3,408		3,445	235,617
Charlestown	15,932	53,575	8	17,191	4,040	19,793	6,400	116,939
Coventry	57,804	302,074	44	75,823	17,810		10,900	464,455
Cranston	182,102	803,511	116	83,375	19,603		33,160	1,121,867
Cumberland	54,263	302,116	44	33,734	7,922		2,325	400,404
East Greenwich	39,132	113,969	17	40,463	9,502		13,790	216,873
East Providence	141,280	568,988	82	74,112	17,355		23,380	825,197
Exeter	7,447	49,696	7	5,916	1,534			64,600
Foster	8,807	37,613	5	8,492	2,003		2,310	59,230
Glocester	14,273	84,264	12	17,642	4,827		3,175	124,193
Hopkinton	13,713	71,493	10	12,119	3,097		2,385	102,817
Jamestown	12,811	45,086	7	9,878	2,323		2,100	72,205
Johnston	66,657	277,993	40	55,260	14,657		5,410	420,017
Lincoln	45,141	189,173	27	85,817	20,095		3,360	343,613
Little Compton	8,054	34,431	5	33,996	7,949		700	85,135
Middletown	33,277	192,154	28	65,127	15,315		10,550	316,451
Narragansett	38,593	134,910	20	85,196	19,972	59,666	16,490	354,847
Newport	77,829	326,557	47	87,360	23,416		13,080	528,289
New Shoreham	4,341	6,924	1	8,916	2,502		1,525	24,209
North Kingstown	61,446	244,852	35	43,096	10,099		11,700	371,228
North Providence	61,190	325,775	47	58,773	13,804		25,335	484,924
North Smithfield	22,719	111,294	16	25,831	6,463		1,355	167,678
Pawtucket	166,974	794,716	115	68,032	15,959		22,565	1,068,361
Portsmouth	42,228	159,119	23	44,539	10,453		10,265	266,627
Providence	454,614	1,750,105	253	245,425	57,591		29,285	2,537,273
Richmond	9,157	44,843	7	9,981	2,336		185	66,509
Scituate	22,741	93,809	14	24,261	5,692		10,630	157,147
Smithfield	41,175	188,465	27	24,884	5,849		17,915	278,315
South Kingstown	53,982	227,843	33	28,789	6,751	11,841	14,285	343,524
Tiverton	29,536	150,968	22	36,410	9,703		5,820	232,459
Warren	27,721	118,758	17	13,187	3,096		7,040	169,819
Warwick	271,856	972,387	141	246,229	57,763		50,365	1,598,741
Westerly	44,069	207,377	30	102,267	24,027	65,335	13,050	456,155
West Greenwich	6,989	30,562	4	5,427	1,267		6,335	50,584
West Warwick	58,648	301,641	44	50,842	13,433		3,725	428,333
Woonsocket	90,266	512,463	74	42,975	10,106		11,700	667,584
Chariho Regional School District								
Exeter-West Greenwich School District								
Foster-Glocester Regional School District								
(1)School Lunch Programs								
Total	$2,436,118	$ 10,571,268	$ 1,529	$2,002,176	$480,892	$156,635	$ 410,120	$ 16,058,738

(1) Refer to Note (1) on Exhibit S-12.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-12

GENERAL FUND
STATEMENT OF EXPENDITURES FOR SCHOOL OPERATIONS
CLASSIFIED BY CITIES AND TOWNS
Five Year Period Ended June 30, 1984

City or Town	Years Ended June 30 1984	1983	1982	1981	1980
Barrington	$ 2,957,517	$ 2,834,388	$ 2,656,346	$ 2,743,736	$ 2,576,201
Bristol	3,933,956	3,462,956	3,388,315	3,251,133	3,104,094
Burrillville	4,008,870	4,191,898	3,543,490	3,165,628	2,746,396
Central Falls	4,485,397	4,144,295	3,837,814	3,717,307	3,521,174
Charlestown	771,488	772,680	710,201	614,325	311,824
Coventry	6,925,642	6,120,676	5,951,594	5,686,033	5,678,846
Cranston	10,701,566	9,640,263	9,479,328	8,476,383	8,284,104
Cumberland	6,178,909	6,207,171	5,844,052	5,815,121	5,317,786
East Greenwich	2,316,852	2,264,140	2,116,056	1,943,611	1,703,749
East Providence	6,363,811	6,119,737	5,774,839	5,484,759	5,230,140
Foster	485,473	450,066	429,489	457,221	432,128
Glocester	1,045,263	911,464	834,977	749,970	768,574
Hopkinton	2,773,166	2,575,647	2,326,644	2,038,927	1,268,879
Jamestown	556,491	521,411	465,314	437,795	411,256
Johnston	4,007,413	3,440,155	3,233,995	3,310,672	3,467,293
Lincoln	2,773,690	2,697,010	2,511,131	2,308,753	2,124,070
Little Compton	486,764	509,376	469,580	460,927	400,756
Middletown	3,527,935	3,623,404	3,402,614	3,161,271	2,920,219
Narragansett	1,555,384	1,639,667	1,447,528	1,240,241	1,088,560
Newport	5,905,029	6,393,293	6,137,997	5,774,211	5,336,494
New Shoreham	115,185	127,029	122,441	114,518	97,754
North Kingstown	4,795,034	5,227,745	4,964,505	4,492,960	3,691,873
North Providence	3,771,425	3,484,691	3,115,116	2,963,804	2,565,426
North Smithfield	1,943,432	1,727,406	1,727,701	1,635,064	1,450,135
Pawtucket	15,272,542	13,015,616	11,664,545	10,642,735	9,811,928
Portsmouth	2,889,167	3,235,111	3,589,615	3,167,503	2,840,582
Providence	34,800,815	30,969,635	25,763,964	23,960,479	18,018,952
Richmond	1,442,967	1,397,977	1,321,555	989,632	507,990
Scituate	1,577,608	1,344,774	1,215,743	1,140,577	1,064,289
Smithfield	2,768,810	2,925,712	2,821,497	2,763,239	2,521,702
South Kingstown	2,949,772	2,826,397	2,524,835	2,473,382	2,201,472
Tiverton	3,773,131	3,892,310	3,536,260	3,099,671	2,857,758
Warren	2,382,430	2,219,441	2,036,941	1,790,709	1,587,899
Warwick	16,910,991	15,464,616	14,636,922	13,893,391	12,947,167
Westerly	2,674,491	2,536,705	2,492,790	2,502,393	2,524,708
West Warwick	5,712,764	5,279,411	4,710,754	4,361,468	3,392,840
Woonsocket	13,636,288	12,216,810	11,284,727	10,453,556	9,467,583
Charlestown, Richmond, Hopkinton Regional School District	283,763	300,851	336,912	283,273	1,842,277
Exeter-West Greenwich Regional School District	1,836,239	1,809,451	1,723,849	1,516,103	1,243,277
Foster-Glocester Regional School District	1,790,341	1,910,462	1,607,504	1,669,368	1,433,563
(1)School Lunch Program	16,776,821	15,920,185	17,519,630	18,018,333	18,404,578
Total	$209,864,632	$196,352,032	$183,279,110	$172,770,182	$157,166,296

(1)School Lunch Programs are not included in classification by City and Town because figures were not available at time of publication.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit S-13

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
FIVE YEAR PERIOD ENDED JUNE 30, 1984
SECTION 45-13-1 OF THE GENERAL LAWS
(Apportioned on Basis of Tax Levy)

City or Town	Years Ended June 30				
	1984	1983	1982	1981	1980
Barrington	$ 61,714	$ 106,482	$ 100,993	$ 98,484	$ 76,385
Bristol	37,056	64,369	60,804	61,547	46,614
Burrillville	26,054	42,034	36,908	35,732	27,123
Central Falls	24,527	41,742	34,944	34,648	27,213
Charlestown	15,932	23,587	23,500	22,369	14,436
Coventry	57,804	98,902	93,152	91,519	74,812
Cranston	182,102	319,612	304,220	294,716	247,673
Cumberland	54,263	93,570	84,893	88,118	72,327
East Greenwich	39,132	65,028	61,086	59,523	46,256
East Providence	141,280	249,015	219,889	220,527	166,778
Exeter	7,447	10,767	10,599	10,285	7,510
Foster	8,807	15,118	14,388	15,305	11,938
Glocester	14,273	25,105	24,914	24,071	18,154
Hopkinton	13,713	24,158	19,897	20,914	16,606
Jamestown	12,811	21,017	18,084	17,603	14,448
Johnston	66,657	98,668	96,267	92,529	73,381
Lincoln	45,141	82,707	68,711	70,579	57,452
Little Compton	8,054	17,792	13,861	13,049	10,502
Middletown	33,277	51,245	53,241	52,699	42,340
Narragansett	38,593	66,755	64,732	64,080	49,338
Newport	77,829	136,388	130,731	122,996	97,240
New Shoreham	4,341	7,651	5,455	5,380	4,564
North Kingstown	61,446	102,807	99,711	97,067	74,721
North Providence	61,190	109,101	102,787	98,334	82,822
North Smithfield	22,719	40,849	38,067	38,071	28,917
Pawtucket	166,974	295,249	239,457	255,515	209,688
Portsmouth	42,228	66,697	60,296	60,455	43,910
Providence	454,614	793,212	774,916	671,390	580,154
Richmond	9,157	13,596	13,168	13,244	9,717
Scituate	22,741	38,888	37,861	37,390	29,347
Smithfield	41,175	70,418	66,859	66,243	51,220
South Kingstown	53,982	88,906	82,549	82,719	64,656
Tiverton	29,536	52,421	50,367	49,377	37,348
Warren	27,721	44,353	38,443	37,061	31,753
Warwick	271,856	455,737	415,255	412,840	339,900
Westerly	44,069	75,974	74,200	69,527	55,082
West Greenwich	6,989	10,279	9,677	9,192	7,738
West Warwick	58,648	98,234	86,686	88,050	71,863
Woonsocket	90,266	153,229	142,508	137,105	108,863
Totals	$2,436,118	$4,171,662	$3,874,076	$3,741,253	$3,030,789

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit S-14

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
ALCOHOLIC BEVERAGE TAX
FIVE YEAR PERIOD ENDED JUNE 30, 1984
SECTION 3-10-10 OF THE GENERAL LAWS
(Apportioned on Basis of Population)

City or Town	Years Ended June 30				
	1984	1983	1982	1981	1980
Barrington	$ 26	$ 35	$ 34	$ 840	$ 2,165
Bristol	33	40	35	853	2,200
Burrillville	21	24	20	481	1,241
Central Falls	27	37	37	894	2,306
Charlestown	8	8	6	136	351
Coventry	44	52	45	1,099	2,832
Cranston	116	151	146	3,550	9,153
Cumberland	44	56	52	1,271	3,277
East Greenwich	17	20	19	454	1,170
East Providence	82	103	95	2,304	5,940
Exeter	7	8	6	154	398
Foster	5	6	5	127	328
Glocester	12	13	10	247	638
Hopkinton	10	12	11	259	667
Jamestown	7	7	6	141	363
Johnston	40	49	43	1,053	2,715
Lincoln	27	34	32	774	1,996
Little Compton	5	6	5	113	293
Middletown	28	47	58	1,416	3,652
Narragansett	20	21	14	345	890
Newport	47	65	67	1,636	4,219
New Shoreham	1	1	1	23	59
North Kingstown	35	53	58	1,423	3,669
North Providence	47	56	48	1,164	3,002
North Smithfield	16	20	18	447	1,153
Pawtucket	115	153	151	3,679	9,486
Portsmouth	23	28	25	599	1,545
Providence	253	345	352	8,561	22,074
Richmond	7	7	5	125	322
Scituate	14	17	15	356	919
Smithfield	27	32	26	645	1,662
South Kingstown	33	39	33	808	2,083
Tiverton	22	27	25	599	1,545
Warren	17	22	21	502	1,293
Warwick	141	177	164	3,999	10,311
Westerly	30	37	34	826	2,130
West Greenwich	4	5	4	89	228
West Warwick	44	53	48	1,162	2,996
Woonsocket	74	96	92	2,238	5,770
Totals	$1,529	$1,962	$1,866	$45,392	$117,041

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS Exhibit S-15

GENERAL FUND
STATEMENT OF STATE AID TO CITIES AND TOWNS
PARI-MUTUEL BETTING
FIVE YEAR PERIOD ENDED JUNE 30, 1984
CHAPTER 41-4 OF THE GENERAL LAWS
(Apportioned on Basis of Assessed Valuation)

City or Town	Years Ended June 30				
	1984(1)	1983(1)	1982(1)	1981(1)	1980(2)
Barrington	$ 66,419	$ 78,932	$ 82,182	$ 87,051	$ 84,552
Bristol	50,279	25,295	26,145	27,659	26,542
Burrillville	28,753	19,295	19,454	20,036	18,871
Central Falls	17,938	18,438	16,526	17,564	17,231
Charlestown	21,231	24,676	25,277	26,306	24,953
Coventry	93,633	109,469	114,487	122,169	70,663
Cranston	102,978	119,026	121,380	125,703	118,754
Cumberland	41,656	48,558	49,794	52,232	50,045
East Greenwich	49,965	58,605	60,208	62,911	60,196
East Providence	91,467	107,167	109,110	113,685	110,326
Exeter	7,450	5,090	5,255	5,478	4,937
Foster	10,495	11,850	12,138	8,895	6,056
Glocester	22,469	8,969	9,185	9,494	8,805
Hopkinton	15,216	11,412	11,704	12,083	11,541
Jamestown	12,201	14,094	14,452	15,074	14,206
Johnston	69,917	39,636	40,512	41,372	38,763
Lincoln	105,912	79,682	40,343	40,814	37,615
Little Compton	41,945	27,786	8,594	9,090	8,651
Middletown	80,442	92,888	95,647	53,599	23,976
Narragansett	105,168	78,233	39,355	41,190	39,356
Newport	110,776	56,694	59,196	63,147	61,765
New Shoreham	11,418	3,048	3,062	3,172	3,030
North Kingstown	53,195	62,989	65,826	69,254	64,887
North Providence	72,577	83,915	85,617	89,221	93,376
North Smithfield	32,294	27,906	28,844	29,738	28,137
Pawtucket	83,991	100,806	106,531	114,507	114,719
Portsmouth	54,992	64,407	65,909	69,802	44,236
Providence	303,016	358,366	370,759	391,392	380,739
Richmond	12,317	10,796	7,678	7,785	7,303
Scituate	29,953	35,351	25,412	14,700	13,643
Smithfield	30,733	35,569	35,908	36,950	35,125
South Kingstown	35,540	41,578	42,465	44,055	41,997
Tiverton	46,113	25,137	26,060	27,044	25,899
Warren	16,283	19,023	19,491	20,465	20,134
Warwick	303,992	358,591	370,820	388,285	370,916
Westerly	126,294	148,785	89,517	29,450	27,628
West Greenwich	6,694	6,366	4,930	4,894	4,339
West Warwick	64,275	37,194	38,066	39,299	37,023
Woonsocket	53,081	61,442	62,836	66,181	64,463
Totals	$2,483,068	$2,517,064	$2,410,675	$2,401,746	$2,215,398

(1) Dog Racing and Jai Alai
(2) Horse Racing, Dog Racing, and Jai Alai

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-16

GENERAL FUND
STATEMENT OF PAYMENTS OF FINES AND PENALTIES TO CITIES AND TOWNS
FIVE YEAR PERIOD ENDED JUNE 30, 1984
SECTION 31-43-5 OF THE GENERAL LAWS

City or Town	Years Ended June 30				
	1984	1983	1982	1981	1980
Barrington	$ 4,035	$ 3,555	$ 2,700	$ 3,100	$ 4,200
Bristol	8,920	6,945	5,260	2,210	2,520
Burrillville	1,125	945	1,345	1,250	1,275
Central Falls	3,445	3,420	3,530	5,695	3,490
Charlestown	6,400	5,095	3,495	3,530	4,775
Coventry	10,900	11,445	6,095	5,550	5,045
Cranston	33,160	33,140	20,815	23,860	22,520
Cumberland	2,325	2,675	1,815	2,450	1,155
East Greenwich	13,790	10,735	6,245	8,905	5,045
East Providence	23,380	25,085	16,670	20,805	16,695
Exeter			10		85
Foster	2,310	2,465	1,185	985	1,020
Glocester	3,175	2,585	1,315	2,425	3,935
Hopkinton	2,385	1,335	575	2,455	1,445
Jamestown	2,100	1,480	1,040	780	990
Johnston	5,410	8,070	10,035	6,870	6,760
Lincoln	3,360	2,725	2,750	2,195	1,870
Little Compton	700	555	600	495	510
Middletown	10,550	10,900	5,060	7,190	6,605
Narragansett	16,490	17,220	17,060	12,510	6,355
Newport	13,080	14,305	10,725	19,875	11,000
New Shoreham	1,525	825	790	585	510
North Kingstown	11,700	9,785	10,045	10,890	10,440
North Providence	25,335	26,950	14,735	12,575	4,060
North Smithfield	1,355	1,565	2,480	3,685	2,780
Pawtucket	22,565	26,305	16,045	12,190	7,630
Portsmouth	10,265	9,410	12,300	20,925	11,610
Providence	29,285	32,485	28,765	26,595	28,680
Richmond	185	475	400	330	165
Scituate	10,630	11,700	10,530	9,405	7,470
Smithfield	17,915	15,185	12,475	14,010	14,440
South Kingstown	14,285	7,845	15,125	19,650	18,885
Tiverton	5,820	3,320	2,175	3,855	2,065
Warren	7,040	4,670	4,740	4,480	4,385
Warwick	50,365	49,505	37,270	32,805	25,915
Westerly	13,050	14,960	12,315	17,255	12,195
West Greenwich	6,335	4,050	2,130	1,825	1,540
West Warwick	3,725	5,040	3,110	4,570	6,325
Woonsocket	11,700	6,330	4,835	4,840	5,595
Total	$410,120	$395,085	$308,590	$333,605	$271,985

STATISTICAL SECTION

	Exhibit/ Schedule
STATE BONDED INDEBTEDNESS:	
State Bonded Indebtedness and Net Bonded Debt Per Capita - Ten Years	S-17
General Bonded Debt Expenditures - Ten Years	S-18
Chart of Net General Obligation Bonded Debt and Bonds Unissued - Supported by Taxes - Ten Years	S-19
Debt Service Requirements to Maturity - General Obligation Bonds	S-20

STATE BONDED INDEBTEDNESS AND NET BONDED DEBT PER CAPITA TEN YEAR PERIOD ENDED JUNE 30, 1984

	General Obligation Bonded Debt				
Year Ended June 30	General Obligation Bonded Debt Supported by Taxes	Sinking Fund	Net General Obligation Bonded Debt Supported by Taxes	Per Capital Net General Obligation Bonded Debt Supported by Taxes	Special Bonded Debt Guaranteed by State
1975	$234,776,000	$ 9,749,572	$225,026,428	$ 236.94(1)	$42,285,000
1976	236,628,000	8,535,343	228,092,657	240.17(1)	43,220,000
1977	233,245,000	1,685,000	231,560,000	243.82(1)	42,640,000
1978	238,900,000	1,685,000	237,215,000	249.77(1)	42,050,000
1979	237,255,000	1,685,000	235,570,000	248.04(1)	41,450,000
1980	227,960,000	1,435,000	226,525,000	238.51(1)	38,850,000
1981	203,220,000	500,000	202,720,000	214.03(2)	38,215,000
1982	215,060,000	500,000	214,560,000	226.53(2)	41,165,000
1983	239,135,000		239,135,000	252.48(2)	40,900,000
1984	245,290,000		245,290,000	258.98(2)	40,410,000

(1) Based on Federal Census 1970, Population 949,723.
(2) Based on Federal Census 1980, Population 947,154.

Exhibit S-18

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

GENERAL BONDED DEBT EXPENDITURES

Ten Year Period Ended June 30, 1984

Fiscal Year	Principal	Interest	Total Debt Service
1975	$18,825,000	$12,080,016(1)	$30,905,016
1976	19,858,000	11,722,791(2)	31,580,791
1977	21,420,000	12,213,420(1)	33,633,420
1978	22,795,000	12,305,627(1)	35,100,627
1979	22,945,000	11,953,906(3)	34,898,906
1980	24,045,000	12,021,925(4)	36,066,925
1981	23,805,000	11,610,179	35,415,179
1982	23,160,000	12,399,861	35,559,861
1983	24,925,000	13,714,024	38,639,024
1984	23,545,000	15,787,848	39,332,848

(1) Includes interest of $1,347,850 paid in behalf of Newport Turnpike and Bridge Authority.

(2) Includes interest of $1,297,850 paid in behalf of Newport Turnpike and Bridge Authority.

(3) Includes interest of $847,850 paid in behalf of Newport Turnpike and Bridge Authority.

(4) Includes interest of $773,923 paid in behalf of Newport Turnpike and Bridge Authority.

Exhibit S-19

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
NET GENERAL OBLIGATION BONDED DEBT AND BONDS UNISSUED SUPPORTED BY TAXES

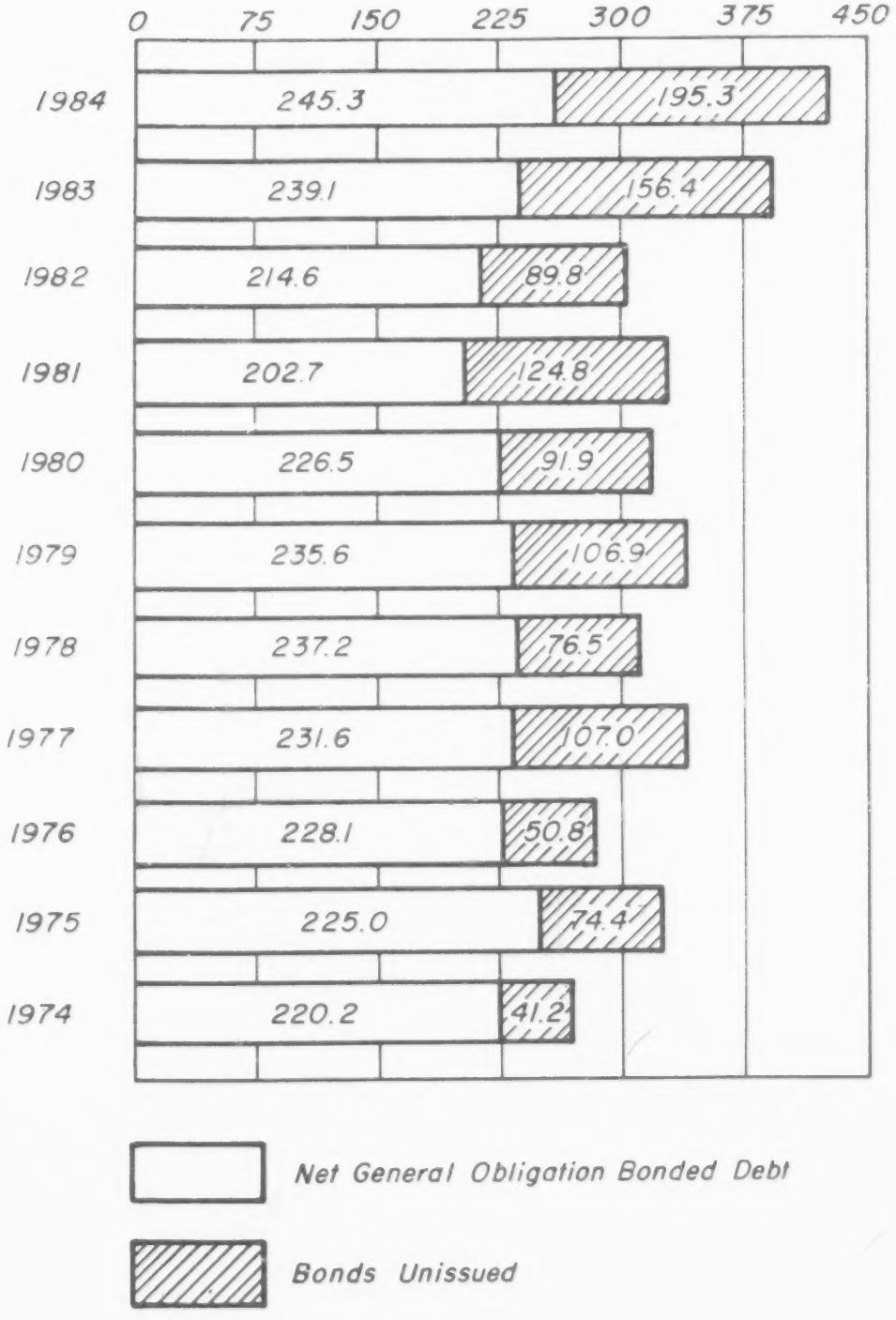


Exhibit S-20

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DEBT SERVICE REQUIREMENTS TO MATURITY -
GENERAL OBLIGATION BONDS
June 30, 1984

Fiscal Year	Principal	Interest	Total Requirements
1985	$ 73,025,000 (1)	$ 17,500,469	$ 90,525,469
1986	21,110,000	12,175,191	33,285,191
1987	19,580,000	10,810,529	30,390,529
1988	17,845,000	9,520,654	27,365,654
1989	16,840,000	8,317,365	25,157,365
1990	14,005,000	7,180,353	21,185,353
1991	13,065,000	6,274,306	19,339,306
1992	11,725,000	5,440,773	17,165,773
1993	10,535,000	4,665,756	15,200,756
1994	9,140,000	3,937,968	13,077,968
1995	7,750,000	3,262,403	11,012,403
1996	6,995,000	2,640,607	9,635,607
1997	6,160,000	2,057,990	8,217,990
1998	4,835,000	1,554,325	6,389,325
1999	3,750,000	1,144,550	4,894,550
2000	2,570,000	778,525	3,348,525
2001	2,570,000	508,063	3,078,063
2002	2,570,000	249,787	2,819,787
2003	620,000	96,325	716,325
2004	600,000	48,000	648,000
Totals	$245,290,000	$ 98,163,939	$343,453,939

(1) Includes $49,500,000 for Bond Anticipation Notes.

STATISTICAL SECTION

	Exhibit/ Schedule
OTHER:	
Combined Costs of Employees' Benefit Programs - All Funds - Five Years	S-21
Chart of Major Construction Programs - All Funds - Ten Years	S-22
Chart of Federal Grants Received - All Funds - Ten Years	S-23
Investments Outstanding - All Funds - Five Years	S-24
Statement of Expenditures - General Fund and Special Revenue Funds	S-25
Summary of Expenditures by Budget Accounts - General Fund and Special Revenue Funds	S-26
Employment Insurance Programs - Summary of Revenues and Expenditures - Ten Years	S-27

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS — Exhibit S-21

COMBINED COSTS OF EMPLOYEES' BENEFIT PROGRAMS - ALL FUNDS (1)

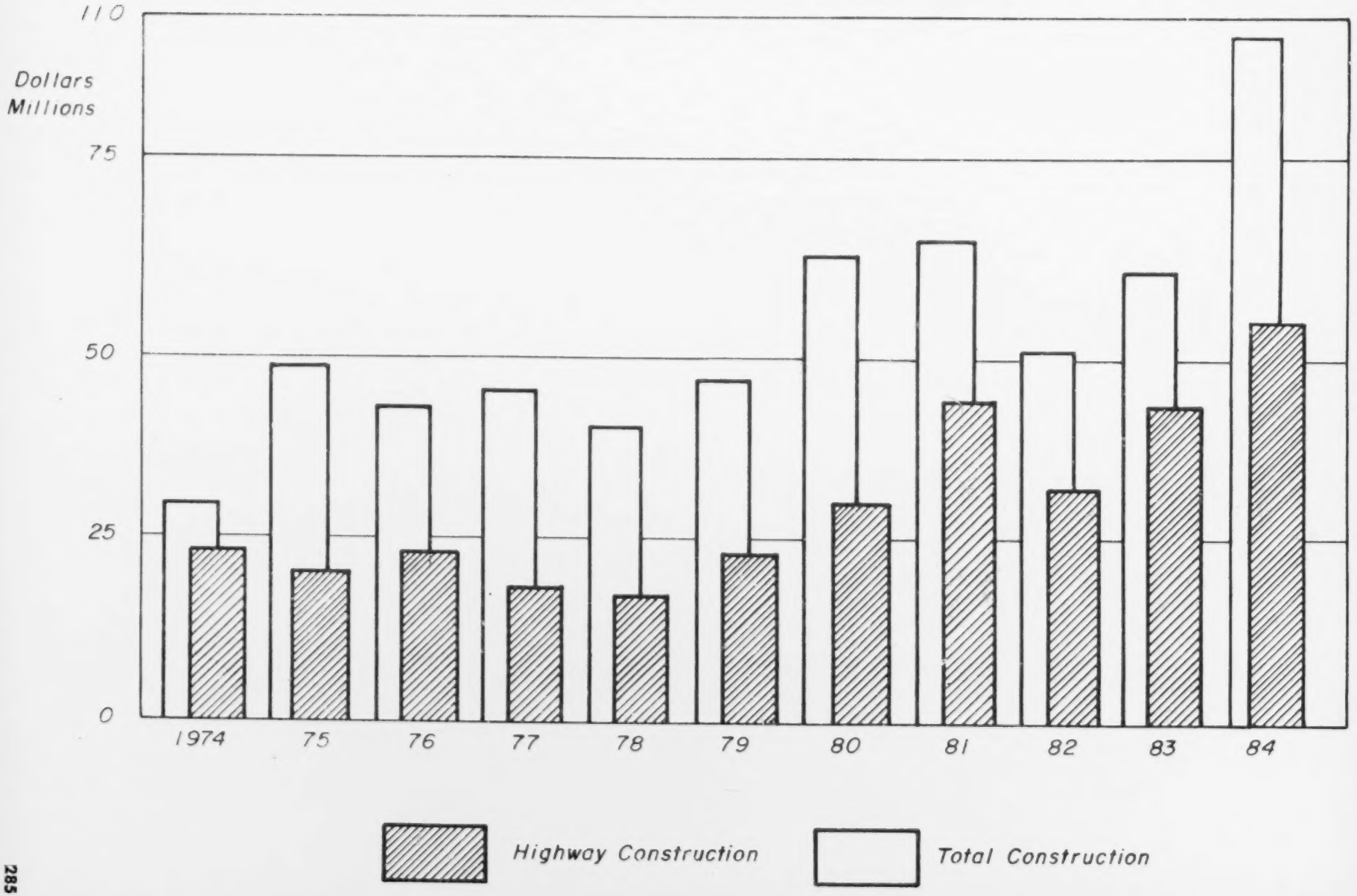
FIVE YEAR PERIOD ENDED JUNE 30, 1984

	Years Ended June 30				
	1984	1983	1982	1981	1980
Employees' Retirement					
State Share	$ 32,111,578	$ 28,274,263	$ 26,096,334	$20,528,797	$16,825,827
Employees' Share	15,442,868	15,024,988	13,831,835	13,095,065	11,908,078
Total	$ 47,554,446	$ 43,299,251	$ 39,928,169	$33,623,862	$28,733,905
Teachers' Insurance and Annuity					
State Share	$ 4,274,219	$ 3,980,094	$ 3,676,815	$ 3,368,773	$ 3,143,353
Employees' Share	3,587,660	3,236,668	2,799,110	2,424,873	2,196,882
Total	$ 7,861,879	$ 7,216,762	$ 6,475,925	$ 5,793,646	$ 5,340,235
Social Security (F.I.C.A.)					
State Share	$ 22,115,350	$ 20,687,308	$ 20,574,081	$18,541,242	$16,492,264
Employees' Share	21,622,858	20,687,308	20,574,081	18,541,242	16,492,264
Total	$ 43,738,208	$ 41,374,616	$ 41,148,162	$37,082,484	$32,984,528
Unemployment Compensation					
State Cost	$ 1,932,592	$ 2,375,214	$ 3,080,432	$ 2,071,145	$ 3,289,653
Workers' Compensation (2)					
State Cost	$ 10,827,966	$ 7,866,238	$ 6,486,559	$	$
Medical Insurance					
State Share	$ 32,234,460	$ 29,751,109	$ 22,438,576	$17,354,828	$14,866,327
Employees' Share	420,296	466,807	398,258	511,429	635,363
Total	$ 32,654,756	$ 30,217,916	$ 22,836,834	$17,866,257	$15,501,690
Group Life Insurance					
State Share	$	$ 78,828	$ 158,663	$ 150,146	$ 197,531
Employees' Share	1,294,285	1,426,893	1,591,247	1,499,123	1,398,066
Total	$ 1,294,285	$ 1,505,721	$ 1,749,910	$ 1,649,269	$ 1,595,597
Employees' Benefit Program - Grand Totals	$145,864,132	$133,855,718	$121,705,991	$98,086,663	$87,445,608
Total State Cost	$103,496,165	$ 93,013,054	$ 82,511,460	$62,014,931	$54,814,955
Total Employees' Cost	$ 42,367,967	$ 40,842,664	$ 39,194,531	$36,071,732	$32,630,653

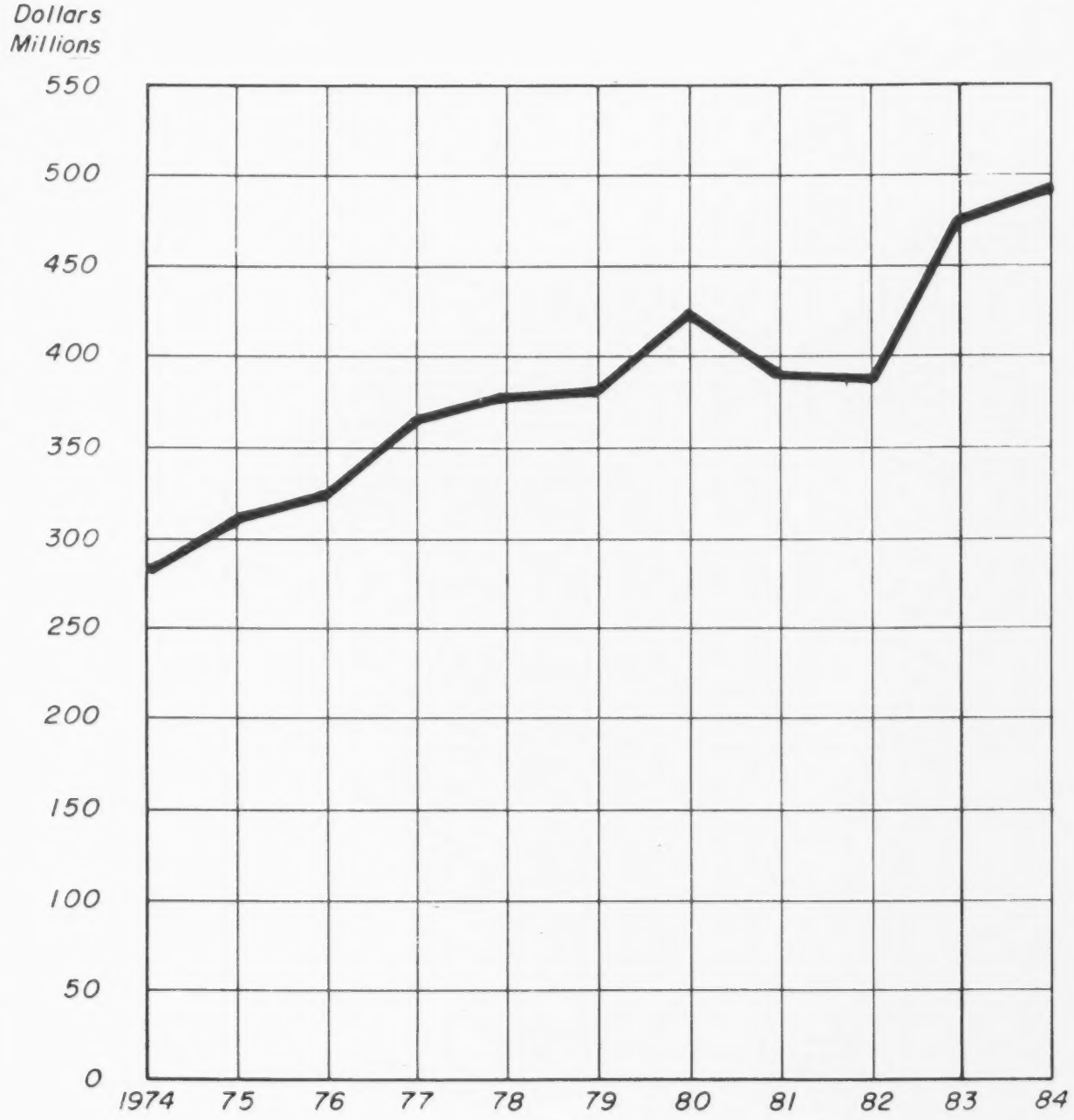
(1) State share is the related cost of benefit programs based on payroll cost and/or employer participation. Employees' share reflects the gross payroll deductions for benefit programs.
(2) Comparable figures for 1980 and 1981 are not available.

Exhibit S-22

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
MAJOR CONSTRUCTION PROGRAMS - ALL FUNDS



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
FEDERAL GRANTS RECEIVED ALL FUNDS



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-24

INVESTMENTS OUTSTANDING - ALL FUNDS (1)

Five Year Period Ended June 30, 1984

	1984	1983	1982	1981	1980
GENERAL FUND (Exhibit A-1)	$ 77,357,203	$ 15,357,668	$ 13,916,998	$ 27,562,353	$ 74,397,525
SPECIAL REVENUE FUNDS (Exhibits B-3, 7, 9)					
Highway Fund	$	$ 1,000,000	$ 4,000,000	$	$ 4,150,000
Federal University Fund	55,360	54,334	55,867	55,372	55,366
R.I. Temporary Disability Insurance Reserve Fund	55,512,482	47,334,403	40,403,840	38,514,031	34,864,750
Recreation Area Development Fund	2,601,875	2,016,987	1,375,000	895,000	679,000
Dr. John E. Donley Rehabilitation Center Fund	3,911,063	3,189,703	3,500,000	2,825,914	2,398,384
Public Utilities Reserve Fund			35,000		69,457
Second Injury Indemnity Fund	2,423,521	2,283,373	2,658,000	1,430,672	1,197,719
Total - Special Revenue Funds - Other	$ 64,504,301	$ 55,878,800	$ 52,027,707	$ 43,720,989	$ 43,414,676
CAPITAL PROJECTS FUNDS					
Bond Capital Fund (Exhibit D-1)	$ 35,444,619	$ 33,790,939	$ 12,301,250	$ 1,100,000	$ 26,029,100
DEBT SERVICE FUND					
Sinking Fund	$	$	$ 500,000	$ 498,000	$ 1,433,000
AUTOMOTIVE EQUIPMENT FUND (Exhibit F-1)	$ 300,000	$ 1,011,755	$ 658,000	$ 415,000	$ 905,000
TRUST AND AGENCY FUNDS (Exhibits G-3, 5, 7, 10)					
Municipal Employees' Retirement Fund	$ 113,277,856	$ 97,949,057	$ 84,943,151	$ 74,947,412	$ 64,381,315
Employees' Retirement Fund	743,192,674	636,371,404	539,042,136	463,849,109	397,200,778
Violent Crimes Indemnity Fund		793,000	649,000	359,984	
R.I. Veterans' Home Fund	1,000,000	821,508	450,000	395,000	317,286
Real Estate Recovery Fund	200,000	203,857	182,000	174,000	138,101
Permanent School Fund	772,000	753,562	757,000	745,000	690,000
Custodial Funds - State Institutions	1,600,000	1,700,000	2,003,000	2,075,000	2,426,910
Touro Jewish Synagogue Fund	76,036	176,036	172,846	142,846	137,335
Payroll Clearing Fund	8,210,068	367,605	4,707,500	3,288,000	8,132,000
Total - Trust and Agency Funds	$ 868,328,634	$738,343,029	$633,050,633	$546,265,367	$473,783,709
(2)ENTERPRISE FUNDS (Exhibits E-4, 7, 10, 13, 16, 22)					
Blackstone Valley District Fund	$ 2,650,000	$ 3,448,639	$ 3,000,000	$	$
Narragansett Bay Water Quality Management District Fund	2,500,000	3,473,807			
Recreation Building Mortgage Insurance Fund				238,000	
Industrial Building Mortgage Insurance Fund	1,700,000	1,703,912	1,855,000	1,940,000	1,668,369
Water Development Fund	1,250,000	1,400,000	970,000	870,000	858,389
State Lottery Fund	2,332,277	300,000	514,843	729,237	2,400,000
Total - Enterprise Funds	$ 10,432,277	$ 10,326,358	$ 6,577,843	$ 3,539,237	$ 4,926,758
GRAND TOTAL	$1,056,367,034	$854,708,549	$719,032,431	$623,100,946	$624,889,768

(1) Bonds, U.S. Treasury Notes maturing after one year, and Certificates of Deposit are carried at par value. U.S. Treasury Notes and Commercial Paper maturing within one year, and Stocks are carried at cost.

(2) Investments of the Rhode Island Higher Education Authority and of Public Authorities and Corporations, which are not in the custody of the General Treasurer, are not included on this statement.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-25

STATEMENT OF EXPENDITURES
GENERAL FUND AND SPECIAL REVENUE FUNDS
For the Fiscal Years Ended June 30, 1984 and 1983

GENERAL FUND	1984	1983	Increase (Decrease)
Department of Mental Health, Retardation and Hospitals	$ 145,656,843	$ 132,567,769	$ 13,089,074
Department of Health	27,786,664	26,766,063	1,020,601
Department of Social and Rehabilitative Services	378,080,639	361,118,865	16,961,774
Department of Corrections	28,302,895	25,707,242	2,595,653
Department of Elementary and Secondary Education	245,437,314	227,788,951	17,648,363
Department of State Library Services	3,135,860	2,775,102	360,758
Department of Labor	4,244,910	4,007,227	237,683
Department of Environmental Management	24,692,589	23,905,711	786,878
Department of Business Regulation	3,041,045	2,658,131	382,914
Department of Transportation	65,826,615	62,456,658	3,369,957
Executive Department	24,303,289	22,930,326	1,372,963
Department of State	2,103,777	2,028,022	75,755
Department of Attorney General	4,575,533	4,479,492	96,041
Treasury Department	2,287,399	2,171,223	116,176
Department of Administration	32,358,343	31,415,991	942,352
Department of Community Affairs	38,481,915	36,384,825	2,097,090
Legislative Department	6,772,948	7,170,224	(397,276)
Judicial Department	17,041,254	15,833,433	1,207,821
Other Commissions and Agencies	13,017,104	12,786,522	230,582
General	13,463,707	11,607,685	1,856,022
Special Legislative Appropriations	846,105	359,676	486,429
Department of Economic Development	13,957,313	15,523,197	(1,565,884)
Department of Elderly Affairs	7,593,152	7,181,182	411,970
Department of Children and Their Families	36,548,993	34,478,067	2,070,926
Office of Higher Education	102,274,960	96,812,348	5,462,612
Total General Fund	$1,241,831,166	$1,170,913,932	$ 70,917,234
SPECIAL REVENUE FUNDS			
Highway	$ 56,410,921	$ 39,375,587	$ 17,035,334
Capital Center Project	11,123,543	1,314,711	9,808,832
University - Colleges	197,946,488	185,780,831	12,165,657
Recreation Area Development	1,386,494	1,010,962	375,532
Dr. John E. Donley Rehabilitation Center	1,097,027	2,235,145	(1,138,118)
Public Utilities	384,120	659,665	(275,545)
Second Injury Indemnity	2,645,914	2,937,815	(291,901)
Employment Security	109,041,481	161,533,299	(52,491,818)
R.I. Temporary Disability Insurance	31,224,620	29,217,588	2,007,032
Total Special Revenue Funds	$ 411,260,608	$ 424,065,603	$(12,804,995)
GRAND TOTAL	$1,653,091,774	$1,594,979,535	$ 58,112,239

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Exhibit S-26-1

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1984

Budget Accounts	Combined Total of Funds	General	SPECIAL REVENUE								
			Highway	Capital Center Project	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
PERSONAL SERVICES											
Classified	$ 231,325,564	$ 189,699,698	$ 5,397,576	$ 17,945	$	$ 533,024	$	$ 24,671,778	$ 111,498	$ 1,737,808	$ 9,156,237
Unclassified	50,393,168	39,585,625		125,211		44,198		10,326,584		19,169	292,381
Non-Classified	75,501,269	7,205,200						68,296,069			
Special	22,364,548	18,095,663	526	41,361	211,538	54,850	398,899	3,036,915	68,218	61,912	394,666
Total	$ 379,584,549	$ 254,586,186	$ 5,398,102	$184,517	$ 211,538	$ 632,072	$ 398,899	$106,331,346	$ 179,716	$ 1,818,889	$ 9,843,284
Employee Benefit Program											
Employees' Retirement	$ 33,879,532	$ 28,116,746	$ 615,105	$ 17,911	$	$ 63,174	$	$ 3,709,774	$ 13,701	$ 207,263	$ 1,135,858
Social Security (F.I.C.A.)	21,576,293	14,615,868	337,668	8,411		34,259		5,664,766	7,689	108,394	599,238
Unemployment Compensation - State Employees	1,922,027	1,178,326				5,687		460,077		196	277,741
Employees' Medical Insurance	31,659,524	22,291,602	461,938	8,693		55,472		7,617,399	10,281	168,007	1,046,132
Employees' Group Life Insurance	36							36			
Teachers' Insurance and Annuity Association	4,351,183	15,989						4,335,194			
Total - Employee Benefit Program	$ 93,388,595	$ 66,418,531	$ 1,414,711	$ 35,015	$	$ 158,592	$	$ 21,787,246	$ 31,671	$ 483,860	$ 3,058,969
Total Personal Services	$ 472,973,144	$ 321,004,717	$ 6,812,813	$219,532	$ 211,538	$ 790,664	$ 398,899	$128,118,592	$ 211,387	$ 2,302,749	$ 12,902,253
OPERATING SUPPLIES AND EXPENSES											
General and Office Expense											
Postage	$ 3,024,822	$ 2,140,517	$	$ 3,247	$	$ 2,806	$	$ 678,658	$ 50	$ 133,530	$ 66,014
Telephone and Telegraph	6,879,324	4,854,829	667	8,018		14,109		1,691,592		15,059	295,050
Office Expense	2,341,901	1,337,426	41	2,823		2,491		842,167	3,972	7,766	145,215
Dues and Subscriptions	1,094,836	772,081		101		2,097	10,238	287,295		703	22,321
Freight, Cartage, and Express	790,059	624,964					1,079	162,523			1,493
Insurance	1,566,389	1,187,224				8,591		368,350		134	2,090
Total - General and Office Expense	$ 15,697,331	$ 10,917,041	$ 708	$ 14,189	$	$ 30,094	$ 11,317	$ 4,030,585	$ 4,022	$ 157,192	$ 532,183
Printing, Binding, and Advertising	$ 5,257,663	$ 3,537,691	$	$ 24,680	$ 1,969	$ 2,147	$ 8,308	$ 1,567,306	$ 11,492	$ 16,792	87,278
Travel											
Personally-Owned Cars	$ 1,614,044	$ 1,382,367	$ 446	$ 54	$	$ 3,510	$ 263	$ 167,627	$ 3	$ 8,657	$ 51,117
Out-of-State	2,023,544	741,429	597	2,236		6,857	17,490	1,201,793	2,010		51,132
Other Travel	175,804	165,245				1,608	18	8,096			837
Total - Travel	$ 3,813,392	$ 2,289,041	$ 1,043	$ 2,290	$	$ 11,975	$ 17,771	$ 1,377,516	$ 2,013	$ 8,657	$ 103,086
Automotive Expense	$ 5,877,671	$ 5,110,140	$ 315,784	$	$	$ 5,351	$	$ 427,750	$	$ 3,505	$ 15,141
Repairs											
Repairs and Maintenance - Buildings and Structures	$ 4,625,993	$ 2,652,411	$	$	$ 28,177	$ 8,943	$	$ 1,805,359	$ 1,010	$ 4,507	$ 125,586
Repairs and Maintenance - Highways and Walks	1,068,086	1,034,513						33,573			
Other Repairs	3,679,245	1,550,217			346	1,720		1,959,626	20,426	10,709	136,201
Total Repairs	$ 9,373,324	$ 5,237,141	$	$	$ 28,523	$ 10,663	$	$ 3,798,558	$ 21,436	$ 15,216	$ 261,787

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1984

Exhibit S-26-2

Budget Accounts	Combined Total of Funds	General	SPECIAL REVENUE							
			Highway	Capital Center Project	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
OPERATING SUPPLIES AND EXPENSES (Cont.)											
Equipment - Replacements											
Automotive Equipment	$ 627,658	$ 454,874	$	$	$	$	$	$ 164,235	$	$	$ 8,549
Buildings and Plant Equipment	217,613	134,002						83,611			
Construction Equipment	319,416	304,966						14,450			
Education and Recreational Equipment	151,026	16,116				169		134,741			
Farm Equipment and Livestock	76,688	70,902						5,786			
Household Furniture and Equipment	55,884	26,089				62		29,733			
Medical, Surgical, and Laboratory Equipment	177,601	177,402						199			
Office Furniture and Equipment	158,219	85,289						47,820	4,530	4,788	15,792
Other Equipment - Replacements	21,583							21,583			
Total - Equipment - Replacements	$ 1,805,688	$ 1,269,640	$	$	$	$ 231	$	$ 502,158	$ 4,530	$ 4,788	$ 24,341
Rentals											
Rentals of Outside Property	$ 8,032,146	$ 6,702,363	$ 9,000	$ 53,844	$ 73,000	$	$ 33	$ 247,908	$	$ 63,963	$ 882,035
Rental of Equipment	7,702,097	4,313,138		1,542		5,524		3,150,550	434	11,354	219,555
Rental of Clothing	22,381	16,283						6,098			
Total - Rentals	$ 15,756,624	$ 11,031,784	$ 9,000	$ 55,386	$ 73,000	$ 5,524	$ 33	$ 3,404,556	$ 434	$ 75,317	$ 1,101,590
Food	$ 15,725,738	$ 13,692,793	$	$	$	$ 4,093	$	$ 2,028,852	$	$	$
Fuel	$ 12,135,869	$ 8,573,997	$	$	$	$ 22,396	$	$ 3,512,785	$	$	$ 26,691
Light, Heat, Power, and Water	$ 11,085,613	$ 5,841,937	$ 569	$ 353	$	$ 23,360	$	$ 4,982,745	$	$ 13,858	$ 222,791
Clothing and Clothing Materials	$ 1,038,137	$ 901,415	$	$	$	$ 1,130	$	$ 135,592	$	$	$
Special Supplies and Expenses											
Patients' Linens	$ 63,153	$ 63,153	$	$	$	$	$	$	$	$	$
Agricultural, Horticultural, and Fishery	159,930	114,386			73	900		44,571			
Educational and Recreational	2,548,418	456,539				3,527		2,088,352			
Household, Laundry, and Cleaning	1,870,086	1,399,941				5,067		454,332		2,213	8,533
Medical, Surgical, and Laboratory	3,415,634	3,328,449				911		86,194			80
Military	51,122	46,474						4,648			
Highway Safety and Land	2,415,282	2,376,847			6,133	140		32,162			
Building and Machinery	1,280,250	305,172		9	1,992	849		972,146			82
Central Services (Data Processing, etc.)	4,871,703	4,865,253	155					3,696			2,599
Medicines and Drugs	1,672,919	1,614,513				117		57,912			377
Management Information Services - Educational Facilities	7,618	379						7,239			
Staff Education	219,917	175,032				1,413		33,472			10,000
Total - Special Supplies and Expenses	$ 18,576,032	$ 14,746,138	$ 155	$ 9	$ 8,198	$ 12,924	$	$ 3,784,724	$	$ 2,213	$ 21,671
Central Laundry Services	$ 1,679,040	$ 1,630,979	$	$	$	$	$	$ 44,340	$	$	$ 3,721
Audit Costs - Federal Grants	$ 310,545	$ 310,545	$	$	$	$	$	$	$	$	$
Other Operating Supplies and Expenses	$ 6,764,300	$ 1,488,972	$	$ 923	$ 7,282	$ 29,224	$ 2,690	$ 5,224,222	$	$ 2,423	$ 8,564
Purchase of Service from Statewide Planning Program	$ 1,090,407	$ 708,514	$ 381,893	$	$	$	$	$	$	$	$
Total - Operating Supplies and Expenses	$ 125,987,374	$ 87,287,768	$ 709,152	$ 97,830	$ 118,972	$ 159,112	$ 40,119	$ 34,821,689	$ 43,927	$ 299,961	$ 2,408,844

SUMMARY OF EXPENDITURES BY BUDGET ACCOUNTS
GENERAL FUND AND SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1984

Exhibit S-26-3

Budget Accounts	Combined Total of Funds	General	SPECIAL REVENUE								
			Highway	Capital Center Project	Recreation Area Development	Dr. John E. Donley Rehabilitation Center	Public Utilities Reserve	(1) University-College	Second Injury Indemnity	Temporary Disability Insurance	Employment Security
CAPITAL OUTLAYS											
Automotive Equipment	$ 165,114	$ 65,220	$	$	$	$ 9,999	$	$ 89,895	$	$	$
Building and Plant Equipment	405,066	70,987				728		333,351			
Construction Equipment	5,801	1,350						4,451			
Educational and Recreational Equipment	5,087,454	825,333				4,900		4,257,221			
Farm Equipment and Livestock	10,046	296						9,750			
Household Furniture and Equipment	99,311	57,673		1,159		1,585		38,894			
Medical, Surgical, and Laboratory	472,025	146,917				75,093		250,015			
Office Furniture and Equipment	2,019,116	1,194,986		8,206		1,332		560,214	52,407	1,708	200,263
Other Equipment - Additional	1,478,153	337,188						1,138,507	2,458		
Buildings and Other Structures	3,631,625	1,297,462		1,648,823	58,861	71,629		554,850			
Highway Construction	61,138,517	3,272,823	49,122,155	8,733,722				9,817			
Improvement other than Buildings	2,131,580	1,006,186			964,611			160,783			
Land	606,178	516,647			89,531						
Total - Capital Outlays	$ 77,249,986	$ 8,793,068	$49,122,155	$10,391,910	$ 1,113,003	$ 165,266	$	$ 7,407,748	$ 54,865	$ 1,708	$ 200,263
GRANTS AND CLAIMS											
Medical Assistance	$ 236,018,276	$ 236,018,276	$	$	$	$	$	$	$	$	$
Aid to Aged, Blind or Disabled	7,952,632	7,952,632									
Aid to Families of Dependent Children	67,069,316	67,069,316									
General Public Assistance	23,583,339	23,583,339									
Support of State Dependents and Delinquents	17,647,033	17,647,033									
Promotion of Public Education	202,383,907	199,971,555						2,389,310			23,042
Workers' Compensation - State Employees	10,641,814	9,969,837	41,477			175		592,506	74	11,000	26,745
Teachers' Pensions	21,034,093	21,034,093									
State Aid to Cities and Towns	2,436,118	2,436,118									
Support of Certain Organizations	120,729	68,784									51,945
Other Grants and Claims	218,217,224	93,593,302				112		96,618	2,527,481	28,547,878	93,451,833
Certain Pension and Retirement Costs	1,658,825	1,658,825									
Total - Grants and Claims	$ 808,763,306	$ 681,003,110	$ 41,477	$	$	$ 287	$	$ 3,078,434	$2,527,555	$28,558,878	$ 93,553,565
FIXED CHARGES AND MISCELLANEOUS											
Interest on Bonds, etc.	$ 21,220,396	$ 19,642,610	$	$	$	$	$	$ 1,577,786			
Serial Bond Payments	23,534,611	19,829,611						3,705,000			
Other	3,043,713	673,072	290,959		125	6,159		1,358,517	13,540	496,651	204,690
Total - Fixed Charges and Miscellaneous	$ 47,798,720	$ 40,145,293	$ 290,959	$	$ 125	$ 6,159	$	$ 6,641,303	$ 13,540	$ 496,651	$ 204,690
TRANSFER OF FUNDS											
Interfund Transfers	$ 113,316,022	$ 103,597,210	$ 4,506,602	$	$ 1,135	$ 44,703	$ 13,193	$ 4,799,382	$	$ 176,391	$ 177,406
TOTAL EXPENDITURES	$1,646,088,552	$1,241,831,166	$61,483,158	$10,709,772	$ 1,444,773	$ 1,166,191	$ 452,211	$184,867,148	$2,851,274	$31,836,338	$109,447,021

(1) Includes Federal University and State Colleges Federal Loan Funds.

Exhibit S-27

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

SUMMARY OF REVENUES AND EXPENDITURES
EMPLOYMENT INSURANCE PROGRAMS

Ten Year Period Ended June 30, 1984

Year Ended June 30	Employment Security Program		Temporary Disability Insurance Program	
	Revenues	Expenditures	Revenues	Expenditures
1975	$103,509,796	$147,481,637	$21,430,096	$ 18,220,383
1976	130,876,717	160,662,779	21,511,274	17,876,071
1977	115,490,602	130,244,566	23,488,737	19,402,412
1978	90,325,771	116,207,779	24,661,980	20,230,469
1979	86,227,425	100,593,442	27,313,175	21,504,256
1980	100,712,114	113,281,302	29,191,070	23,722,396
1981	127,521,363	119,073,962	30,406,686	26,029,794
1982	129,682,145	134,382,836	30,343,049	28,880,849
1983	154,462,181	161,533,299	35,954,791	29,217,588
1984	149,324,547	109,041,481	39,427,175	31,224,620